THE BOMBAY SALES TAX ACT, 1946 (BOM. V OF 1946).

G. N., F. D., No. 6495/33-(iii), dated 28th March 1949 (B. G., Pt. IV-A, p. 338). S. 6 (1)

Amended by G. N., F. D., No. 6495/33 (ii), dated 1st May 1949.
Amended by G. N., F. D., No. 6495/33 (ii), dated 25th June 1949.
Amended by G. N., F. D., No. 6495/33 (ii), dated 30th July 1949.

In exercise of the powers conferred by the proviso to sub-section (*1*) of section 6 of the Bombay Sales Tax Act, 1946 (Bom. V of 1946), (hereinafter referred to as the said Act), the Government of Bombay is pleased to direct that the general tax and the special tax payable by a dealer on his taxable turnover in respect of sales or supplies of goods specified in column 1 of Schedule I hereto which within the prescribed time and subject to the prescribed terms and conditions hereto are despatched or removed by him or on his behalf or by the purchaser of such goods to any place outside the Province specified in Schedule II hereto shall be levied at the rate specified in column 2 of the said Schedule I.

SCHEDULE I.

Part I.

	Goods.	Rate of General tax.
	1	2
1.	All goods other than—	One quarter of an anna in the rupee.
	(i) goods specified in Schedule I to the said Act.	
	(ii) bullion and specie, and	
	(iii) goods, the sales or supplies of which are declared from time to time under section 7 of the said Act as sales or supplies on which the tax is not payable.	
2.	Bullion and specie	One-eighth per cent.

Part II.

	Goods.	Rate of Special tax.
	1	2
3.	Goods specified in Schedule I to the said Act excluding goods specified in entry 22 thereof.	One-half of an anna in the rupee.
4.	Goods specified in entry 22 of Schedule I to the said Act (i.e. all fabrics containing any material of gold, silver or gilded metal whether knitted, woven or embroidered; and thread, *zari*, or other embroidery materials of gold, silver or gilded metal).	One quarter of an anna in the rupee.

SCHEDULE II.

Names of territories.

1. Any place in the Dominion of India other than the territories comprised in the following Indian States, namely :—

Akalkot.	Savantwadi.	Jambughoda.	Sachin.
Aundh.	Wadi Jagir.	Jawhar.	Sanjoli.
Bhor.	Janjira State.	Katosan.	Sant.
Jamkhandi.	Ambaliare.	Khadal.	Sudasna.
Jath.	Balasinor.	Lunawada.	Surgana.
Kurundwad (Senior).	Bansda.	Malpur.	Tharad.
Kurundwad (Junior).	Baria.	Mansa.	Velasna.
Miraj (Senior).	Bhaderva.	Mohanpur.	Varsoda.
Miraj (Junior).	Cambay.	Palanpur.	Vasna.
Mudhol.	Chota Udepur.	Punadra.	Vijayanagar.
Phaltan.	Dharampur.	Radhanpur.	Wao.
Ramdurg.	Ghodasar.	Rajpipla (including Segbara).	Danta State.
Sangli.	Idar.	Ranasan.	Kolhapur State.
Savanur.	Ilol.		Baroda State.

2. Any place in the French territories of—
(i) Pondichery ; (ii) Mahe ; (iii) Chandranagore ; (iv) Karikal ; (v) Yanaon.

3. Any place in the Portuguese territories of—
(i) Goa ; (ii) Daman ; (iii) Dieu.

S. 7(2) **G. N., F. D., No. 6495/33-S.O., dated 2nd December 1946.**

In exercise of the powers conferred by sub-section (2) of section 7 of the Bombay Sales Tax Act, 1946 (Bom. V of 1946), the Government of Bombay is pleased to add to the Schedule to the said Act, the following goods with effect from 1st December 1946, namely :—

In column 1 of the Schedule to the said Act, the following shall be added :—

(50) Betel leaves.

(51) Groundnuts, Kardi (safflower) seed and Til (sesamum) seed.

(52) Cloth woven on handlooms exclusively out of handspun woollen yarn.

(53) Goods obtained from the Canteen Stores Department of the Government of India and sold by Canteen Contractors certified by that Department, to members of the Armed Forces of the Union or of Allied Forces at prices fixed by the said Government.

S. 7(2) **G. N., F. D., No. 7069/33-ST. (1), dated 28th January 1950 (B. G., Pt. I, p. 548).**

In exercise of the powers conferred by sub-section (2) of section 7 of the Bombay Sales Tax Act, 1946 (Bom. V of 1946), the Government of Bombay is pleased to enlarge, with effect on and from the 24th January 1950, entry 43 in Schedule II to the said Act as follows, namely :—

In the said entry, after the word " Newspapers " the following shall be inserted, namely :—

" including any journal, magazine or other periodical publication containing advertisements in respect of which a newspaper advertisement tax is levied under Part VII of the Bombay Finance Act, 1932 (Bom. II of 1932)".

S. 7(2) **G. N., F. D., No. 7069/33/66290-ST., dated 23rd March 1950 (B. G., Pt. I, p. 1673).**

In exercise of the powers conferred by sub-section (2) of section 7 of the Bombay Sales Tax Act, 1946 (Bom. V of 1946), the Government of Bombay is pleased to enlarge, with effect on and from the 15th March 1950, entry 30 in Schedule II to the said Act as follows, namely :—

For the said entry, the following shall be substituted, namely :—

" Turmeric and Turmeric powder ".

S. 7(2) **G. N., F. D., No. 7069/33-ST., dated 1st April 1950 (B. G., Pt. I, p. 1834).**

In exercise of the powers conferred by sub-section (2) of section 7 of the Bombay Sales Tax Act, 1946 (Bom. V of 1946), the Government of Bombay is pleased to add

to Schedule II to the said Act, the following goods, with effect on and from the 1st April 1950, namely :—

In column 1 of Schedule II to the said Act, the following shall be added :—

55. Vegetable seeds.
56. Bunker Coal.
57. Raw silk, and silk and art silk yarn.
58. Raw wool, wool tops, woollen yarn (other than knitting yarn) and wool-waste.
59. Cloth of any kind woven on handlooms and sold at a rate not exceeding rupees two per yard.
60. Clothes and other articles of *Khaddar*, sold by dealers recognised for this purpose by the Commissioner of Sales Tax.

G. N., F. D., No. 6513/33-S.O., dated 2nd April 1946 (B. G. Extra, Pt. IV-B, p. 22). S. 29 Bombay Sales Tax Tribunal Rules, 1946.

In exercise of the powers conferred by section 29 of the Bombay Sales Tax Act, 1946 (Bom. V of 1946), the Government of Bombay is hereby pleased to make the following rules :—

1. These rules may be called the Bombay Sales Tax Tribunal Rules, 1946.
2. In these rules, unless there is anything repugnant in the subject or context—

(*a*) " member " means member of the Tribunal and includes the President thereof ;

(*b*) " non-official " means a person who at the date of his appointment does not hold any office of profit under the Government of India or the Government of any State ;

(*c*) " Registered Accountant " means a person enrolled as a registered accountant in the Register of Accountants maintained by the Central Government under the Auditors Certificate Rules, 1932.

3. The Tribunal shall consist of a President, and two other members.

4. (1) Except as provided in sub-rule (2) of rule 7, the President shall be a person who has exercised the powers of a District Judge or who possesses such qualifications as are normally required for appointment to the post of District Judge, and who has held Judicial office for a period of not less than ten years.

(2) The other two members shall be non-officials, one of whom shall be a person having business experience and the other shall be a person who has for a period of not less than six years, practised professionally as a Registered Accountant, or who in the opinion of the State Government, possesses adequate qualifications and experience in accounting, which render him suitable for appointment to the Tribunal.

5. (1) The President and the members shall hold office ordinarily for a period of three years.

(2) A person who has held office as a President or member for a period mentioned in sub-rule 1 shall be eligible for reappointment.

(3) The President or a member may at any time resign his office.

6. Notwithstanding anything contained in rule 5, the State Government may terminate at any time the appointment of the President or a member if, in its opinion, such President or member is unable or unfit to continue to perform the duties of his office.

7. (1) If any vacancy occurs by leave of absence, deputation, death, resignation, expiry of the period of appointment or termination of appointment or for any cause whatsoever such vacancy shall be filled by a person qualified for appointment under rule 4.

(2) Until the vacancy in the office of the President is filled under sub-rule (1), the seniormost member shall act as the President.

8. The headquarters of the Tribunal shall be at Bombay.

S. 29 Bombay Sales Tax Rules, 1946.

G. N., F. D., No. 6506/36-SO, dated 28th June 1946 (B. G., Pt. IV-B, p. 86).

Amended by G. N., F. D., No, 6506/33, dated 18th October 1946.

Amended by G. N., F. D., No. 6506/33/39438, dated 20th December 1946.

Amended by G. N., F. D., No. 6506/33/35540, dated 30th December 1946.

Amended by G. N., F. D., No. 6506/33-ST, dated 10th April 1947.

Amended by G. N., F. D., No. 6506/33-ST, dated 30th April 1947.

Amended by G. N., F. D., No. 6506/33/16900-ST, dated 23rd May 1947.

Amended by G. N., F. D., No. 6506/33/16900-ST, dated 31st May 1947.

Amended by G. N., F. D., No. 6506/33/16900-ST, dated 15th September 1947.

Amended by G. N., F. D., No. 6506/33/16900-ST, dated 29th September 1947.

Amended by G. N., F. D., No. 6506/33/16900-ST, dated 25th May 1948.

Amended by G. N., F. D., No. 6506/33/16900-ST, dated 3rd February 1949.

Amended by G. N., F. D., No. 6506/33/16900-ST, dated 31st March 1949.

Amended by G. N., F. D., No. 6506/33/16900-ST, dated 6th May 1949.

Amended by G. N., F. D., No. 6506/33/16900-ST, dated 14th September 1949.

Amended by G. N., F. D., No. 6506/33/16900-ST, dated 5th October 1949.

Amended by G. N., F. D., No. 6506/33/16900-ST, dated 17th November 1949.

Amended by G. N., F. D., No. 6506/33/57872-ST, dated 4th January 1950.

Amended by G. N., F. D., No. 6506/33/64883-ST, dated 1st April 1950.

Amended by G. N., F. D., No. 6506/33-ST, dated 1st April 1950.

Amended by G. N., F. D., No. 6506/33-ST, dated 29th April 1950.

Amended by G. N., F. D., No. 6506/33/2396-ST, dated 7th June 1950.

In exercise of the powers conferred by section 29 of the Bombay Sales Tax Act, 1946 (Bom. V of 1946), the Government of Bombay is pleased to make the following rules :—

CHAPTER I.

Short Title and Definitions.

1. *Short title.*—These rules may be called the Bombay Sales Tax Rules, 1946.

2. *Definitions.*—In these rules, unless there is anything repugnant in the subject or context,—

(*a*) "agent" means a person authorised by a dealer in writing to appear on his behalf before any Sales Tax authority;

(*b*) " chief place of business " means in relation to a dealer in any area within the jurisdiction of a Sales Tax Officer, the place of business mentioned as his chief place of business in the certificate of registration granted under rule 7 ;

(*c*) " Commissioner " includes any officer to whom the Commissioner under the provisions of section 16 delegates his powers and duties ;

(*d*) " Form " means a form appended to these rules ;

(*e*) " Government treasury " means in relation to a dealer registered within the jurisdiction of any Sales Tax Officer, the treasury or sub-treasury as the case may be of the district or taluka where the dealer's place of business or, if he has more than one such place, where his chief place of business, within that jurisdiction is situated, and in relation to a dealer registered in the City of Bombay or the Bombay Suburban District, the Reserve Bank of India, Bombay ;

(*f*) " place of business " means any place where a dealer sells any goods or keeps accounts of sales ;

(*g*) " Quarter " means a quarter ending on the 31st March, 30th June, 30th September or 31st December ;

(*h*) " Sales Tax Officer " means in respect of any place of business of a dealer, the Sales Tax Officer includes a Sales Tax Officer (Junior), appointed as such with jurisdiction within the area in which such place of business is situated, by the State Government under section 3 to assist the Commissioner ;

(*i*) " section " means a section of the Act ;

(*j*) " the Act " means the Bombay Sales Tax Act, 1946 ; and

(*k*) " warehouse " means any enclosure, building or vessel in which a dealer keeps a stock of goods for sale.

CHAPTER II.

Sales Tax Authorities.

3. *Appointments.*—(1) The State Government may appoint, under section 3, to assist the Commissioner, the following classes of Sales Tax authorities, with jurisdiction over specified areas, namely :—

(*a*) Deputy Commissioner of Sales Tax ;

(*b*) Assistant Commissioner of Sale Tax ;

(*c*) Sales Tax Officer ;

(*cc*) Sales Tax Officer (Junior) ;

(*d*) Inspector of Sales Tax.

(2) The Inspector of an area shall be subordinate to the Sales Tax Officer exercising jurisdiction therein. The Sales Tax Officer, shall in all matters arising within the area in respect of which he exercises jurisdiction be subordinate to the Assistant Commissioner exercising jurisdiction over such area.

(3) All such Inspectors, Sales Tax Officers and Assistant Commissioners shall be subordinate to the Deputy Commissioner and the Commissioner, and the Deputy Commissioner shall be subordinate to the Commissioner.

CHAPTER III.

Calculation of Taxable Turnover.

4. [*Deleted.*]

5. [*Deleted.*]

5A. *Exemption of certain sales in calculating taxable turnover.*—(1) In calculating the taxable turnover of a dealer, the turnover on the following sales may be deducted from his gross turnover :—

(*i*) [*Deleted.*]

(*ii*) [*Deleted.*]

(*iii*) [*Deleted.*]

(*iv*) [*Deleted.*]

(*v*) Sales of Ceylon Cocoanut oil and Copra to the Civil Supplies Department of the Government of Bombay ;

(*vi*) Sales to the Electrical Commissioner with the Government of Bombay, or to an Officer authorised by him for this purpose, of goods intended for use in the generation, transmission and distribution of electricity and specified in a certificate issued in this behalf by the Commissioner of Sales Tax ;

(*vii*) Sales of goods intended for use in the transmission and distribution of electrical energy to an electrical undertaking registered under the Act ;

(*viii*) Subject to the conditions specified in sub-rule (2) sales or supplies of goods which are despatched or removed by him or on his behalf or by the purchaser of such goods within three months from the date of sale or supply to any place outside India other than the French territories of Pondicherry, Mahe, Chanderanagore, Karikal and Yanaon, and the Portuguese territories of Goa, Daman and Dieu :

Provided that the Commissioner may, if satisfied that the goods could not be despatched or removed within the period of three months due to any circumstances beyond the control of the parties, extend the period in any particular case by a further period not exceeding three months ;

(*ix*) Sales or supplies of goods to a dealer holding an authorisation in Form 1-C granted under rule 5AA ;

(*x*) Sales to a person carrying on the business of bleaching, dyeing or printing cloth or yarn on behalf of the registered dealers, of goods intended for use in the process of bleaching, dyeing or printing such cloth or yarn and specified in an authorisation granted in this behalf by the Commissioner :

Provided that such authorisation shall be subject to such conditions as the Commissioner may determine and may be modified, suspended, revoked or cancelled at any time if the Commissioner deems fit for reasons recorded in writing ;

(*xi*) Sales of edible oils manufactured in *ghanis* by human or animal agency—

(1) effected by such owners of *ghanis* as have been granted certificates by the Commissioner that the owners are persons engaged in the business of manufacturing edible oils by human or animal agency ;

(2) effected by such co-operative societies formed by the owners of *ghanis* as have been granted certificates by the Commissioner that they are engaged in the business of selling such edible oils :

Provided that such certificates shall be granted subject to such conditions as the State Government may by general or special order direct and shall be valid for one year from the date of issue, and may be renewed from time to time for a period not exceeding one year :

Provided further that such certificates shall be liable to cancellation if any of the conditions prescribed by the general or special order of the State Government is not complied with ;

(*xii*) Sales of cotton cloth in respect of which the buyer furnishes the dealer with a certificate from the Textile Commissioner, Bombay, that the cloth is intended for export to Nepal, Sikkim, Bhutan or Tibet, and has, within a period of three months from the date of sales, been despatched from a place in the State of Bombay to a suitable railway station, outside the State of Bombay for transport by means of mules or other animals to Nepal, Sikkim, Bhutan or Tibet.

(2) The conditions for the purpose of clause (*viii*) of sub-rule (1) shall be as follows, namely :—

(*i*) the goods shall be consigned from a place within the State of Bombay directly to a place outside India other than the French territories of Pondicherry, Mahe, Chandranagore, Karikal and Yanaon, and the Portuguese territories of Goa, Daman and Dieu through a railway shipping or aircraft company or public motor transport service, or by a registered parcel post ;

(*ii*) the dealer shall maintain a register of the goods so consigned by him, showing the date of the sale, number of bill or invoice, date and place of despatch, mode of despatch, name of the ship or vessel, number of railway receipt or other document, destination, name of consignee and a brief description of the goods ; and

(*iii*) the purchaser of goods who has so consigned the goods shall furnish the dealer with the necessary particulars and relevant receipts showing such consignment within one month of the date of despatch.

Explanation.—For the purposes of sub-rule (2) the goods consigned through a railway, shipping or aircraft company or public motor transport service shall not include goods carried as personal luggage through such company or service.

5AA. *Authorisation to dealers dealing in certain goods.*—(1) Any dealer who manufactures such goods as may be specified by the State Government by notification in the *Official Gazette* in this behalf with or without the use of power and whose gross turnover in any financial year in respect of such goods does not exceed Rs. 10,000, may make an application in Form 1-B for the grant of an authorisation to the Commissioner.

(2) On receipt of an application under sub-rule (1) and after making such inquiry as he deems necessary for verifying the statements made in the application, the Commissioner may grant to the applicant an authorization in Form 1-C containing such terms and conditions as may be specified therein.

(3) An authorisation granted under sub-rule (2) shall remain in force from the date of issue to the 31st day of March next following. It shall be renewable for a period not exceeding one year at a time.

(4) The Commissioner may at any time revoke, suspend or cancel such authorisation if the holder thereof commits a breach of any of the provisions of the Act or these rules or of any condition specified in the authorisation.

5B. *Goods returned to a dealer.*—The period for return of goods for the purposes of clause (*j*) of section 2 shall be three months.

5C. The goods referred to in the proviso to sub-section (*1*) of section 6 shall be despatched or removed within a period of three months from the date of the sale or supply of such goods and the following terms and conditions shall for the purpose of the said proviso apply, namely :—

(*i*) the purchaser shall be a person carrying on the business of selling or supplying goods at a place within India but outside the State of Bombay, and within the French territories of Pondicherry, Mahe, Chandernagore, Karikal and Yanaon, and the Portuguese territories of Goa, Daman and Dieu and shall furnish the dealer with a certificate in the following form :—

I.....of Messrs.....
(address).....do certify that I/the said firm/company am/is carrying on the business of selling or supplying goods at.....in the State of .....

in India ; and that—I have / the said firm/company has—purchased the goods specified in.....No.....
dated.....for

resale at the said place.....

use as raw materials/machinery/engines, fuel or lubricants.

.....

in the manufacture of .....for sale at the said place.

Place ..... Signature .....

Date ..... Status .....

(*ii*) the goods shall be consigned from a place within the State of Bombay through a railway, shipping or aircraft company or public motor transport service or by registered parcel post :

Provided that this condition shall not apply to motor vehicles despatched by road driven by their own power.

(*iii*) the dealer shall maintain a register of the goods so consigned by him showing the date of the sale, the number of bill or invoice, the date and place of despatch, the mode of despatch, name of ship or vessel or number of motor vehicle as the case may be, number of railway receipt or other documents, destination, the name of consignee and a brief description of the goods, and

(*iv*) the purchaser of goods who has so consigned the goods shall furnish the dealer with the necessary particulars and relevant receipts showing such consignment and receipts, if any, in respect of payment of any local tax or octroi within one month of the date of despatch.

Explanation.—For the purposes of this rule the goods consigned through a railway, shipping or aircraft company or public motor transport service shall not include goods carried as personal luggage through such company or service :

Provided that the Commissioner may, if satisfied that the goods could not be despatched or removed within the period of three months specified in this rule due to any circumstances beyond the control of the parties, extend the period in any particular case by a further period not exceeding three months.

5D. *Deductions under proviso to sub-section (3) of section 6.*—The deductions in respect of sales or supplies of goods for the purpose of the proviso to sub-section (*3*) of section 6 shall be made at the following rates, namely :—

In the case of—	
(*a*) Sales or supplies of bullion or specie other than those to which the proviso to sub-section (*1*) of section 6 applies	One-fourth per cent.
(*b*) Sales or supplies of bullion and specie to which the proviso to sub-section (*1*) of section 6 applies ..	One-eight per cent.
(*c*) Sales or supplies of goods other than the goods specified in Schedule I and bullion and specie to which the proviso to sub-section (*1*) of section 6 applies	One-sixty-fifth part.
(*d*) Sales or supplies of goods specified in Schedule I to which the proviso to sub-section (*1*) of section 6 applies.	One-thirty-third part.

CHAPTER IV.

Registration of Dealers.

6. *Application for registration.*—(1) An application for registration under section 8 shall be made in Form II to the Sales Tax Officer within thirty days from the date on which the dealer's turnover from the 1st April preceding first exceeds the limits specified in sub-section (*1*) of section 5. It shall be signed by the proprietor of the business, or, on his behalf, by a partner of the firm or by the principal officer managing the business, and shall be verified in the manner indicated therein.

An application for registration under section 8A shall also be made in Form II, and shall be signed and verified in a similar manner.

(2) A dealer having places of business in the jurisdiction of different Sales Tax Officers shall make a separate application to each such Officer in respect of the place or places of business within his jurisdiction.

7. *Grant of certificate of registration.*—(1) The Sales Tax Officer, if satisfied that the application is in order shall register the dealer and shall issue to him a certificate of registration in Form III, with as many additional copies as he has additional places of business situated within the jurisdiction of such officer and enumerated in the application.

(2) Any dealer may obtain from the Sales Tax Officer a duplicate copy of any registration certificate issued to him and lost, destroyed or defaced.

7A. *Application for registration for the purpose of section 18.*—(1) The period for the purposes of sub-sections (*2*) and (*3*) of section 18 shall be thirty days from the date of the transfer of ownership of part of the business or dissolution of the firm, as the case may be.

(2) An application for obtaining a certificate of registration for the purposes of sub-sections (*2*) and (*3*) of section 18 shall be made not later than fifteen days from the date of transfer of ownership of part of the business or dissolution of the firm, as the case may be.

8. [*Deleted.*]

9. *Exhibition of certificate of registration.*—The appropriate certificate of registration shall be conspicuously displayed by the dealer at each place of his business to which it relates.

10. *Maintenance of list of registered dealers.*—The names of every dealer registered under section 8 or 8A shall be entered in Forms IV and V.

10A. *Declaration under section 16A.*—(1) The declaration under section 16A shall be made in Form V-O and shall be sent to each Sales Tax Officer in whose jurisdiction the dealer has a place of business.

(2) Such declaration shall be made within the period specified below :—

(*a*) In the case of a dealer who was liable to pay the tax on the 1st day of August 1949.	Before the end of October 1949.
(*b*) In the case of a dealer who becomes liable to pay tax under section 5 (*2*) or (*4*) or section 18 (*1*) after the 1st day of August 1949.	Within the period specified in rule 6 (*1*) or section 18 (*1*) as the case may be for making an application for registration or before the end of October 1949, whichever period expires later.
(*c*) In the case of any other dealer registered under the Act.	Within thirty days from the date of issue of the certificate of registration.

11. *Information under section 17 and amendment of certificate of registration.*—(1) Every dealer to whom the provisions of section 17 apply, shall within one month of the occurrence of any of the events mentioned in sub-clauses (*a*), (*b*) and (*c*) of the said section send the information under the said section in writing together with his certificates of registration if any to the Sales Tax Officer having jurisdiction.

(2) When any such dealer dies, his legal representative shall within one month of his death inform the Sales Tax Officer about it in writing.

(3) The Sales Tax Officer shall as soon as possible after an amendment is made in any certificate of registration report the name and address of the registered dealer to whom it was issued, together with a description of the goods in accordance with the amended certificate, and the nature and details of the amendment made, to the Commissioner, and the Commissioner shall transmit the said report as soon as possible to the State Government.

12. *Cancellation of registration under clause (a) of sub-section (6) of section 8.*—(1) When a registration is due to be cancelled under clause (*a*) of sub-section (*6*) of section 8, the Sales Tax Officer should, as soon as possible thereafter

cancel the registration of the dealer with effect from the date of discontinuance or transfer of the business, and report the name, address and registration number of the dealer, and the date of cancellation of his registration to the Commissioner.

(2) [*Deleted.*]

13. *Cancellation of registration under clause (b) of sub-section (6) of section 8.*— When the gross turnover of any registered dealer during each of three consecutive years fails to exceed the limits specified in sub-section (*1*) of section 5, such dealer may apply to the Sales Tax Officer for cancellation of his registration in Form V-A. The Sales Tax Officer shall, on being satisfied that the application is in order, report the name, address and registration number of the dealer to the Commissioner. On receipt of such report, the Commissioner shall, by notification in the *Official Gazette*, publish the name, address and registration number of the dealer and the date from which the cancellation of his registration shall take effect, and the registration shall be deemed to have been cancelled and the liability of the dealer to pay tax shall be deemed to have ceased under sub-section (*3*) of section 5 with effect from that date. Provided that the date so notified shall be the date of expiry of the month following that in which the notification is published.

13A. *Application for cancellation of registration under sub-section (5) of section 8-A.*—An application under sub-section (*5*) of section 8-A shall be made in Form V-A.

14. [*Deleted.*]

15. *Submission of certificate of registration to the Sales Tax Officer for cancellation.*— Within one month of the publication of his name a dealer shall, if he has not already done so under rule 11, return his certificates of registration to the Sales Tax Officer for cancellation ; if a dealer whose name is so published is dead, or dies without returning the certificates of registration, his legal representative shall transmit or deliver the certificates to the Sales Tax Officer within the said period.

16. (1) *Publication of list of registered dealers.*—The State Government shall publish the list of names and addresses of registered dealers and the particulars required by section 9 in the *Official Gazette* in alphabetical order, district by district, in the following form :—

					Goods covered by the dealer's certificate of registration.		
Serial No.	Name and address of the registered dealer.	Location of place or places of business.	Date of registration.	Registration number and mark.	Whether importer,(1) or manufacturer or processor (M)	Classes of goods manufactured or processed.	Remarks.
1	2	3	4	5	6	7	8

(2) The name and address and other particulars of a dealer who is registerde after the date notified under sub-section (*1*) of section 5 shall be published in the *Official Gazette* in the form specified in sub-rule (1) before the expiry of the month following that in which the dealer is registered, or as soon thereafter as possible.

(3) The amendments made in any certificate of registration and the name, address and registration number of any dealer whose registration is cancelled shall be published in the *Official Gazette* as soon as may be after such amendment or cancellation.

(4) The State Government shall publish in the first *Official Gazette* in the August of each subsequent year, or as soon thereafter as possible, the consolidated list mentioned in sub-clause (*b*) of section 9.

CHAPTER V.

Return of Taxable Turnover.

17. *Returns.*—Every registered dealer shall furnish to the Sales Tax Officer quarterly returns in Form VI within one calendar month from the expiry of the quarter to which the return relates ; to each return he shall attach one copy of the receipted chalan in Form X in respect of the Total tax due according to the return :

Provided that when the tax is paid within the jurisdiction of another Sales Tax Officer and the chalan submitted with a return in Form VI furnished in such jurisdiction a statement to that effect shall be submitted in lieu of the chalan.

18. *Submission of returns by unregistered dealers.*—If in the opinion of the Commissioner the annual gross turnover of any dealer other than a registered dealer is likely to have exceeded the limits specified in sub-section (*1*) of section 5 the Commissioner may serve a notice upon him in Form VII requiring him to furnish within one calendar month of the receipt of the notice to the Sales Tax Officer a return in Form VI in respect of such periods not preceding the date of notice by more than eighteen months as may be specified in the notice.

19. *Returns to be signed by the dealer.*—All returns in Form VI shall be signed by the dealer or on his behalf by a partner of the firm or the principal officer managing the business and shall be verified in the manner indicated therein, and shall be submitted to the Sales Tax Officer concerned.

20. *Exemption from the submission of returns.*—(1) If any registered dealer shows to the satisfaction of the Commissioner, that no sales made by him are liable to tax under the Act and makes an application in this behalf, the Commissioner may direct that it shall not be necessary for such dealer to furnish any return in Form VI and may grant the dealer a certificate in Form VIII :

Provided that during the validity of a certificate in Form VIII, if such a dealer makes any sale which is taxable he shall intimate the fact as early as possible to the Sales Tax Officer concerned and shall within a calendar month from the end of the quarter in which he makes any such sale furnish a return in Form VI.

(2) A certificate granted to any dealer under sub-rule (1) shall be valid till the end of the year of issue and thereafter may, on application made by the dealer accompanied by a verified statement that the business continues to be such that no sales effected by him are liable to tax under the Act, from time to time be renewed for one year at a time.

(3) Applications for renewal under sub-rule (2) shall be made at least one month before the date of expiry of the certificate. Applications received thereafter will be liable to be rejected.

(4) Applications for the issue or renewal of certificate in Form VIII shall be made to the Sales Tax Officer concerned and particulars of all such applications shall be entered by him in a register which shall be maintained by him in Form IX.

CHAPTER VI.

Payment of Tax.

21. *Payment of tax.*—Every dealer liable to pay tax under the Act shall pay the tax quarterly. The tax due for any quarter shall be paid before furnishing the return in Form VI for that quarter.

22. *Method of payment.*—(1) Every dealer shall pay the amount due from him in respect of penalty and composition money into the appropriate Government treasury. No payment of any such amount shall be accepted at the office of the Sales Tax Officer or any authority appointed by or under the Act.

(2) Every such payment shall be accompanied by a chalan in Form X. Chalan Forms shall be obtainable at any Government Treasury or at the office of any Sales Tax Officer.

(3) Chalans shall be filled up in triplicate. Two copies of the chalan shall be returned to the dealer duly receipted, of which the " duplicate " shall be attached by him to the return to be submitted to the Sales Tax Officer. The remaining copy shall be retained by the Treasury for being sent to the Audit Office with the monthly accounts.

22-A. *Notice for payment of tax and penalty due under sub-clause (a) of clause (i) and clause (ii) of sub-section 4 of section 12.*—When a dealer has furnished a return under section 10 or a statement under sub-rule (3) of rule 26-A without a receipted copy of the chalan showing full payment of the amount of tax or penalty under sub-section (*3A*) of section 12 payable according to the return, or statement, the Sales Tax Officer shall serve upon the dealer a notice in Form X-A specifying the date by which the amount remaining unpaid must be paid by him.

22-B. *Period for payment of amount into Government treasury under section 12-A (4).*—The amount of tax collected by any person or dealer in contravention of the provision of sub-section (*1*) or (*2*) of section 12-A shall be paid by him into a Government treasury within sixty days from the close of the year in which such amount is collected, or fifteen days from the date of receipt of a notice issued by the Commissioner requiring such person or dealer to pay up such amount, whichever is earlier.

23. *Maintenance by Sales Tax Officer of register showing payment of tax.*—Every Sales Tax Officer shall maintain a register in Form XI in which he shall record the receipt of every chalan produced in proof of payment of tax by dealer for whom he is the Sales Tax Officer.

24. *Maintenance of Progressive Collection Register.*—Every Sales Tax Officer shall maintain a Progressive Collection Register in Form XII showing the payment of sales tax, penalty and composition money by dealers in his jurisdiction.

25. *Submission of statement of receipts to the Sales Tax Officer.*—Every Treasury Officer shall send to the Sales Tax Officer concerned within the first week of each month a statement of the amounts credited in the treasury under the Act during the preceding month.

CHAPTER VII.

Assessment to Tax and Penalty under Section 11.

26. *Claims for deduction from gross turnover under section 6.*— (1) A dealer who wishes to claim deduction from his gross turnover under clause (*i*) of Rule I in sub-section (*3*) of section 6 shall, on demand, produce the relevant documents in support of such claim.

(2) A dealer who wishes to claim a deduction from his gross turnover under clause (*ii*) of Rule I of sub-section (*3*) of section 6 shall, on demand, produce in respect of the sale for which the deduction is claimed the copy or counterfoil of the relevant cash receipt, bill or invoice, if any, and a certificate in writing by the purchasing dealer or by a responsible person duly authorised by the purchasing dealer in this behalf, that the goods in question are required by such dealer either for resale, or for use in the manufacture of goods for sale, or for the packing of such goods.

(3) For purposes of sub-rule (2), the certificate may be in one of the following forms, as may be appropriate, and shall be affixed to the relevant invoice, bill or other document containing a description and value of the goods :—

"(*i*) Certified that these goods are purchased for resale.

Regn. No. .....of .....

Signature .....

Status .....

(Date)

(*ii*) Certified that these goods are purchased for packing of goods to be sold.

Regn. No. .....of .....

Signature .....

Status .....

(Date)

(*iii*) Certified that the goods are purchased for use in the manufacture of goods for sale, and are covered by my/our certificate of registration No..... of .....

Signature .....

Status .....,,

(Date)

26-A. *Composition of General tax under sub-section (2) of section 6.*—(1) The Commissioner may, on the application in Form XII-A of any dealer who is required to furnish a return under section 10, if satisfied that his gross turnover during a year is not likely to exceed Rs. 60,000 and that due to the nature of

his business he cannot without undue difficulty maintain an account of each sale made by him, permit such dealer to furnish in lieu of a return in Form VI under section 10, a statement in Form XII-B and to compound the general tax payable by him under clause (*a*) of section 6 (*1*) during any period, by paying a lump sum determined under sub-rules (4) and (5). Provided that when a dealer has once been so permitted, he shall continue to furnish statements in Form XII-B in lieu of the returns in Form VI under section 10 and to pay the lump sum payable in lieu of the general tax under this rule until the permission is withdrawn or cancelled.

(2) The Commissioner may, on an application in Form XII-C made by a dealer to whom permission has been granted under sub-rule (1), for being again assessed for the general tax payable by him in accordance with sub-section (*3*) of section 6, if satisfied that the change is not intended or calculated to affect the assessment of tax under the Act prejudicially, withdraw or cancel such permission. The Commissioner shall also cancel such permission if—

(*a*) the total value of goods purchased by the dealer during any year has exceeded Rs. 55,000 or the gross turnover of the dealer has exceeded Rs. 60,000, or

(*b*) if the dealer has discontinued or transferred his business.

(3) Before a dealer permitted under sub-rule (1) furnishes a statement in Form XII-B, he shall pay into the appropriate treasury, the full amount payable according to such statement and shall attach a copy of the receipted chalan in Form X in respect of the amount so paid.

(4) The lump sum payable in lieu of general tax for any period shall be 1/32, part of the total value of goods purchased by the dealer during that period, after excluding therefrom—

(*a*) any cash discount allowed according to trade practice, in respect of any purchases, or any amount refunded in respect of goods returned, and

(*b*) the purchase price of goods the sales of which could be excluded from the dealer's gross turnover under Rule I in sub-section (*3*) of section 6 to compute his taxable turnover for general-tax,

and adding to the balance ten *per centum* thereof :

Provided that in the case of a dealer who prepares cooked food or beverages for sale or manufactures or processes any goods for sale, the Commissioner may require that a further amount not exceeding 50 per cent. of the value of goods purchased for preparing, manufacturing or processing such goods shall be added to the total value of goods as determined under this sub-rule and the lump sum payable in lieu of general tax shall be calculated accordingly :

Provided further that for purposes of calculating the lump sum payable in respect of the first period for which a dealer furnishes a statement under this rule, the goods held by a dealer in stock at the beginning of the period shall be deemed to have been purchased by him during that period and their value shall be included in the statement in Form XII-B.

(5) The Commissioner shall determine the amount payable by a dealer under this rule for any period of his liability to pay tax as far as may be in accordance with the provisions of sub-sections (*1*), (*1A*) and (*2*) to (*4*) of section 11 as if the statements were returns furnished under section 10.

27. *Assessment to tax.*—The notice required by sub-section (2) of section 11 shall be in Form XIII and the date fixed for compliance with the notice shall not be less than 10 days from the date of issue thereof.

28. *Notice under sub-sections (4) and (5) of section 11.*—The Commissioner shall before proceeding to assess a dealer to tax under sub-sections (4) and (5) of section 11 or to inflict a penalty under the said sub-section (5) call upon him by a notice in Form XIV to appear either in person or by an agent and produce such evidence as he may wish to and show cause as to why he should not be so assessed or penalised.

29. *Maintenance of register of cases instituted under section 11.*—The Commissioner shall maintain a register in Form XV, in which he shall enter the details of each case instituted under rule 27 or 28.

30. *Order of assessment.*—After considering the arguments put forward and evidence produced by or on behalf of the dealer, the Commissioner shall assess the amount of tax, if any, and impose the penalty, if any, to be paid by the dealer, and briefly and clearly record the reasons on which he bases his order. The order shall be in Form XVI or Form XVI-A, as may be applicable with suitable modification to cover sales of bullions and specie, if any.

30-A. One certified copy of an order required by a dealer for the purpose of making an appeal or application for revision shall be supplied to him free of charge on his making an application for the certified copy within a period of four months from the date on which the order was made. Such application shall bear a court-fee stamp of the value of annas three only.

31. *Payment of tax.*—(1) If any sum is payable by a dealer under the provisions of sub-section (4) of section 12, the Commissioner shall serve a notice in Form XVII as required by that sub-section and shall also fix a date on or before which the dealer shall produce the receipted chalan in proof of payment of such sum.

(2) When the chalan is produced, the Commissioner shall make the necessary entries in the appropriate columns of the register in Form XV.

32. *Recovery of tax from a defaulting dealer.*—If after the date fixed under rule 31, or when the date is extended under the proviso to sub-section (4) of section 12, after such extended date, the sum assessed or any part thereof remained unpaid, the Commissioner shall apply to the Collector of the area in which the dealer's place of business in respect of which the assessment has been made, is situated for recovery of the whole amount of the tax and penalty, if any, remaining unpaid as an arrear of land revenue.

33. *Report of recovery of tax by the Collector.*—(1) The Collector shall report to the Sales Tax Officer by the 10th of each month the amounts of tax and penalty recovered during the preceding month.

(2) On receipt of the Collector's report the Sales Tax Officer shall make the necessary entries in the appropriate columns of the register in Form XV.

34. *Assessment case record.*—(1) All papers relevant to the making of any assessment in respect of any particular dealer shall be kept together and shall form an assessment case record.

(2) Assessment case records shall be preserved for 12 years.

(3) Every Sales Tax Officer shall maintain register in Form XVIII showing the progress of the assessment proceedings.

CHAPTER VIII.

Refund of Excess Tax paid by Dealer.

35. *Application for refund.*—An application from a dealer for a refund of excess tax paid shall be made to the Commissioner in Form XIX and shall clearly specify the ground upon which the refund is claimed.

36. *Order sanctioning refund.*—When the Commissioner is satisfied that any refund is due, he shall record an order sanctioning such refund and communicate the order to the applicant.

37. *Refund payment order.*—When an order for refund has been passed under rule 36, the Commissioner shall, if the dealer desires payment in cash, issue to him a Refund Payment Order in Form XX simultaneously forwarding a copy thereof to the Treasury Officer concerned.

38. (1) If the dealer desires payment by adjustment against an amount subsequently payable by him, the Commissioner shall make out a Refund Adjustment Order in Form XXI authorising the dealer to adjust the sum to be refunded against the amount payable by him in respect of the quarter during which the refund is sanctioned or any subsequent quarter.

(2) The Refund Adjustment Order shall be made out in duplicate. One copy shall be issued to the dealer who shall attach the same to his return relating to the period against which the adjustment is desired. The other copy shall be retained by the Commissioner.

39. *Submission of refund adjustment order with Form VI.*—In support of any claim for deduction according to rule 38 the dealer shall attach his copy of the Refund Adjustment Order to his return in Form VI in respect of the quarter next following that in which the refund is sanctioned.

40. *Cancellation of Refund Adjustment Order.*—When the deduction has been allowed the Commissioner shall cancel his own copy as well as the dealer's copy of the Refund Adjustment Order.

41. *Maintenance of register of applications for refund.*—The Commissioner shall enter in the Register maintained in Form XXII particulars of all applications for refund and of the orders passed thereon.

CHAPTER IX.

Inspection of Accounts.

41-A. *Accounts, etc., to be preserved for three years.*—Every registered dealer and a dealer on whom a notice has been served under sub-section (*1*) of section 10 of the Act shall preserve all books of accounts, registers and other documents including bills, cash memoranda, invoices, vouchers and other documents relating to the stocks, purchases, despatches and deliveries of goods for a period of three years after the expiry of the year to which they relate provided that the books of accounts, registers and other documents pertaining to the year ended 31st March 1947 shall be preserved until 30th September 1950.

42. *Production of documents and furnishing information by dealers.*—The Commissioner may, by notice in Form XXIII, require any dealer to produce before him any accounts or documents, or to furnish any information, relating to the stocks of goods of, or purchases, sales and deliveries of goods by, the dealer as may be necessary for purposes of the Act or rules thereunder.

43. *Notice of inspection.*—Unless the Commissioner deems it necessary to make a surprise visit, he shall give reasonable notice in writing to the dealer of his intention to inspect the accounts, registers, documents or stocks of goods of such dealer and in fixing the date, time and place for the purpose, shall, as far as possible, have due regard to the convenience of the dealer.

43-A. *Retention of seized books of accounts, registers and documents.*—If the Commissioner seizes any books of accounts, registers or documents under section 15, he shall not retain them for more than 21 days without recording his reasons in writing for doing so.

Chapter X.

Appeals, Revision and Rectification of Mistake.

44. *Appeals.*—(1) An appeal against an order of assessment with or without penalty passed by a Sales Tax Officer under section 11 shall lie—

(*a*) to the Assistant Commissioner if the aggregate amount of the general tax and special tax assessed together with penalty imposed under section 11 (*5*) does not exceed—

(*i*) Rs. 2,500 when the order relates to a period of one quarter,
(*ii*) Rs. 5,000 when the order relates to a period of two quarters,
(*iii*) Rs. 7,500 when the order relates to a period of three quarters,
(*iv*) Rs. 10,000 when the order relates to a period of four quarters or more;

(*b*) to the Commissioner in other cases.

(2) An appeal against any order under this Act other than an order of assessment with or without penalty, passed by a Sales Tax Officer, shall lie to the Assistant Commissioner.

(3) An appeal against an order passed by an Assistant Commissioner shall lie to the Commissioner.

(4) An appeal against an order passed by the Commissioner or Deputy Commissioner shall lie to the Tribunal.

(5) The Commissioner may transfer any appeal or class of appeals to the Deputy Commissioner for disposal on his behalf. The Commissioner may also transfer any appeal from the file of an Assistant Commissioner to any other Assistant Commissioner or to himself or to the Deputy Commissioner. Any appeal transferred under this sub-rule may be again transferred by the Commissioner to himself or the Deputy Commissioner or, if the amount falls within the limits specified in clause (*a*) of sub-rule (1), to an Assistant Commissioner.

45. *Submission of memorandum of appeal.*—(1) Every appeal shall—

(*a*) be in writing,
(*b*) specify the name and address of the appellant,
(*c*) specify the date of the order appealed against,
(*d*) contain a clear statement of the facts,
(*e*) state precisely the relief prayed for, and

(*f*) be signed and verified by the appellant or an agent duly authorised in writing in this behalf by the appellant in the following form, namely :—

"I.....the appellant named in the above memorandum of appeal do hereby declare that what is stated therein is true to the best of my knowledge and belief.

.....

(Signature)"

(2) The memorandum of appeal shall be accompanied by either the order appealed against in original or an authenticated copy thereof unless the omission to produce such order or copy is explained at the time of the presentation of the appeal to the satisfaction of the appellate authority.

(3) An appeal against an order of assessment shall as far as may be possible be in accordance with Form XXIV.

(4) The memorandum of appeal shall either be presented to the appellate officer by the appellant or his agent or sent to him by registered post.

46. *Summary rejection of appeal.*—(1) If the memorandum of appeal does not comply with all the requirements of rule 45, the appeal may be summarily rejected :

Provided that no appeal shall be summarily rejected under this sub-rule unless the appellant is given such opportunity, as the appellate officer thinks fit, to amend such memorandum so as to bring it into conformity with the requirements of rule 45.

(2) An appeal may also be summarily rejected on other grounds which should be reduced to writing by the appellate authority :

Provided that before an order summarily rejecting an appeal under this sub-rule is passed, the appellant shall be given a reasonable opportunity of being heard.

47. *Fixing the date of hearing.*—If the appellate authority does not reject the appeal summarily, it shall fix a date for hearing the appellant or his agent.

48. *Appliction for revision*—(1) No application for revision of any order of assessment with or without penalty, passed in an appeal shall be entertained by any authority unless it is satisfied that the tax with penalty, if any, in respect of which the application is made has been paid.

(2) Where an application for revision is made against an order of assessment either with or without penalty, the application shall as far as may be made in accordance with Form XXV.

49. *Notice to person likely to be affected adversely.*—Before any authority empowered under sections 21 and 22 passes any order in appeal, or revision, likely to affect any person adversely, it shall send to such person a notice in Form XXVI and give him a reasonable opportunity of being heard.

50. *Transmission of copy of order to officer whose order forms subject-matter of appeal or revision.*—A copy of the order passed in appeal or revision shall be sent to the officer whose order forms the subject-matter of the appeal or revision proceedings.

50-A. *Notice for rectification of mistake under section 23A.*—The notice required to be given under the proviso to sub-section (*1*) of section 23A shall be in Form XXIV-A.

CHAPTER XI.

Service of Notice.

51. *Notices.*—(1) Notices under the Act or the rules may be served by any of the following methods :—

(*i*) by delivery to the addressee or his agent, by hand of a copy of the notice
(*ii*) by post :

Provided that if upon an attempt having been made to serve any such notice by any of the abovementioned methods, the Sales Tax authority concerned is satisfied that the dealer is evading the service of notice that for any other reason, the notice cannot be served by any of the above mentioned methods, the said authority shall cause such notice to be served by affixing a copy thereof on some conspicious part of the dealer's office or the building in which the dealer's office is located, and upon some conspicious part of any place of the dealer's business last notified by the dealer, and such service shall be as effectual as if it had been made on the dealer personally.

(2) When the officer serving a notice delivers or tenders a copy of the notice to the dealer personally or to his agent he shall require the signature of the person to whom the copy is so delivered or tendered to an acknowledgment of service endorsed on the original notice. When the notice is served by affixing a copy thereof in accordance with the proviso to sub-rule (1) the officer serving it shall return the original to the sales tax authority which issued the notice with a report endorsed thereon or annexed thereto stating that he so affixed the copy, the circumstances under which he did so and the name and address of the person, if any, by whom the dealer's office or the building in which his office is located and his place of business were identified, and in whose presence the copy was affixed. The said officer shall also obtain the signature or thumb impression of the person identifying the dealer's office or building or place of business, to his report.

(3) When service is made by post, the service shall be deemed to be effected by properly addressing, prepaying and posting by registered post, the notice and, unless the contrary is proved, the service shall be deemed to have been effected at the time at which the notice would be delivered in the ordinary course of post.

(4) The authority at whose instance the notice was issued shall, if he is satisfied from the report of the messenger or the postal acknowledgment or by taking such evidence as he deems proper that the notice has been served in accordance with this rule, record an order to that effect. If he is not satisfied that the notice has been properly served, he may, after recording an order to that effect, direct the issue of a fresh notice.

CHAPTER XII.

52. *Fees.*—Subject to the provision of rule 55, the following fees shall be payable :—

(*i*) Upon an application for revision of an order of assessment or penalty or assessment with penalty passed in an appeal.	Five per cent. of the amount in dispute calculated to the nearest rupee subject to a minimum of one rupee and a maximum of one hundred rupees.
(*ii*) Upon a memorandum of appeal against any order of assessment or penalty or assessment with penalty.	Rupee one.
(*iii*) Upon a memorandum of appeal against, or an application for revision of, any order other than an order specified at (*i*) and (*ii*) above.	Do.
(*iv*) Upon an application for the issue of a duplicate copy of a certificate of registration under rule 7 (2).	Do.

Explanation.—In this rule "the amount in dispute" means the difference between the amount of tax or penalty, if any, or both, demanded and the amount admitted by the dealer to be payable.

53. *Payment of fees in court-fee stamps.*—All fees payable under the Act or the rules shall be paid in court-fee stamps.

CHAPTER XIII.

54. *Maintenance of Register of complaints and prosecutions.*—The Sales Tax Officer shall maintain a register in Form XXVII showing the prosecutions instituted under section 24 of the Act.

55. *Payment of composition money.*—(1) When the Commissioner accepts under section 26 a sum from any dealer by way of composition of any offence, he shall issue an order in Form XXVIII directing the Officer-in-charge of the Government treasury to receive, on his behalf, the sum specified in the order and he shall make over the order to the dealer for presentation at the treasury at the time of payments simultaneously forwarding a copy to the Officer-in-charge of the treasury for his information.

(2) The Commissioner shall fix a date on which the dealer shall produce before such authority as he may direct a receipted chalan in proof of payment.

CHAPTER XIV.

Penalty.

56. *Penalty.*—Any person contravening any provision of these rules shall be punishable with fine which may extend to one thousand rupees and when the offence is a continuing one, with a daily fine not exceeding fifty rupees during the continuance of the offence.

FORM I.

[*Deleted.*]

FORM I-B.

[*See* Rule 5AA.]

To

THE SALES TAX OFFICER,

.....

.....

I.....carrying on the business known as .....
in the District of .....
within the jurisdiction of the Sales Tax Officer.....and
whose place of business is situated at Room/Flat No.....
Name of Building.....Ward/Locality .....
Road.....Village.....Post Office .....
.....Taluka.....do hereby apply for an authorisation in Form I-B.

2. The nature of my business is manufacturing of.....
.....

3. My gross turnover during the last 3 years was as indicated below :—

	Rs.
19.....	19.....
19.....	19.....
19.....	19.....

4. I request that I may be authorised to purchase the following classes of goods on a tax free basis under rule 5-A (1) (*ix*) :—

(1)
(2)
(3)

5. I shall pay to the Commissioner of Sales Tax in respect of any sales or supplies made by me on or after the issue of this authorisation to a person other than a dealer registered under the Act and any goods utilised by me for a purpose other than that specified in paragraph 1 above, an amount calculated at the rate of one-half of an anna in the rupee on the price of goods other than those specified in Schedule I and one anna in the rupee on the price of goods specified in Schedule I ; and when this authorisation expires or is cancelled I shall also pay to the Commissioner of Sales Tax an amount calculated in a like manner on the price of any stocks remaining with me at that time.

6. I shall furnish to the Sales Tax Officer.....with returns under section 10 for my turnover relating to every quarter.

7. I shall at all times comply with the provisions of the Bombay Sales Tax Act and the rules made thereunder.

I solemnly declare that the above statements are true to the best of my knowledge and belief.

Date.....19 . Signature.....

FORM I-C.

[*See* Rule 5AA.]

No. .....

Mr. .....
of.....carrying on the business of manufacturing .....by manual labour, or the help of animal power, or by using a mechanical or electrical contrivance is authorised under Rule 5-A (1) (*viii*) of the Bombay Sales Tax Rules, 1946, to purchase the classes of goods specified in the following list free of sales tax under the Bombay Sales Tax Act, 1946 :—

(1)
(2)
(3)

2. This authorisation is subject to the following conditions :—

(1) The holder of this authorisation shall furnish every dealer from whom he purchases any good specified in the above list with a certificate in the following form :—

"Certified that these goods are purchased for use in the manufacture of .....by me personally and that I hold an authorisation No.....dated.....granted by the Sales Tax Officer.....covering the goods purchased.

Date..... Signature .....

(2) The holder of this authorisation shall pay to the Commissioner of Sales Tax in respect of any sales or supplies made by him on or after the issue of this authorisation to a person other than a dealer registered under the Act, and any goods utilised by him for a purpose other than that specified in paragraph 1 above, an amount calculated at the rate of one-half of an anna in the rupee on the price of goods other than those specified in Schedule I and one anna in the rupee on the price of goods specified in Schedule I ; and when this authorisation expires or is cancelled the holder shall also pay to the Commissioner of Sales Tax an amount calculated in a like manner on the price of any stocks remaining with him at that time.

(3) The holder of this authorisation shall furnish the Sales Tax Officer..... with returns under section 10 for his turnover relating to every quarter.

(4) The holder of this authorisation shall at all times comply with the provisions of the Bombay Sales Tax Act and the rules made thereunder.

This authorisation is valid from.....to.....

Seal. Dated..... Sales Tax Officer.....

This authorisation is renewed from.....to.....

Seal Dated..... Sales Tax Officer.....

FORM II.

Application for Registration under Section 8 or 8-A of the Bombay Sales Tax Act, 1946.

(*See* Rule 6.)

To

THE SALES TAX OFFICER,

.....

I....., carrying on the business known as ..... whereof the only/chief place of business within jurisdiction of the Sales Tax Officer..... .....in the district of..... ....., is situated at Room/Flat No..... ....., Name of Building ..... Municipal No. of Building .....

Ward / Locality .....

road.....village..... post office.....Taluka ..... hereby apply for registration in respect of the said business under the Bombay Sales Tax Act, 1946.

**I desire to be registered with effect from the date of commencement of my liability to pay the sales tax under section 5 of the Act.

**I desire to be registered voluntarily under section 8-A of the Act.

**I am not registered under the Act and have not been formerly registered.

**I am already registered in the District/City of.....for my place of business at.....with certificate of registration No.....

**I was formerly registered in the District/City of.....under certificate of registration No.....which was cancelled on.....

The business is

*wholly
mainly
partly
partly
partly

The accounts of the business are kept in the..... language.

My gross turnover of sales and supplies of goods for all my places of business in the State of Bombay, and my turnover in respect of goods brought within the State of Bombay during the past three years and for the current year from the 1st April 19 to † were as under :—

Period.	Gross turnover.	Value of goods brought within the State of Bombay.
19 –19		
19 –19		
19 –19		
From 1st April 19		
To ‡		

In the case of an application for voluntary registration, if the gross turnover of the previous year has not exceeded Rs. 10,000, state here the grounds to show that the gross turnover is likely to exceed Rs. 10,000 in a year.

****The value of goods brought within the State of Bombay during the whole year 19.....to 19.....was Rs.....(in figures) Rupees.....(in words)

The following classes of goods are ordinarily purchased :—

(*a*) for purposes of manufacture ;

(*b*) for resale ;

* Enter here whether business is wholly agriculture, horticulture, mining, manufacturing, wholesale distribution, retail distribution, catering, etc. or any combination of two or more of them.

† Strike out whichever is not applicable.

‡ In the case of dealers who bring goods within the State of Bombay from outside,

The following classes of goods are manufactured for sale :—

The following classes of goods are / Goods are not imported direct from places outside the State :—

I have.....additional places of business and warehouses at the addresses* enumerated below and have no other warehouse or place of business in the district of.....

Complete list of additional places of business :

Complete list of warehouses :—

I have.....places of business and warehouses in the State of Bombay outside the district of.....

Complete list of places of business :

Complete list of warehouses :—

In the case of business not being a Company registered under the Indian Companies Act, the following particulars must be furnished :—

Serial No.	Full name of the Partner including his surname and father's name.	Permanent address of the partner.	Extent of interest in the partnership.

The above statements are true to the best of my knowledge and belief.

Signature .....

Dated.....19 .

ACKNOWLEDGMENT.

Received an application in Form II from..... for registration under section 8 or 8-A of the Bombay Sales Tax Act, 1946.

Receiving Officer.

* Give all the particulars of addresses as in paragraph 1 above.

FORM III.

Certificate of Registration under Section 8 or 8-A of the Bombay Sales Tax Act, 1946.

(*See* Rule 7.)

No..... District .....

This is to certify that.....
carrying on the business known as.....where of the only/chief place of business in my jurisdiction in the District of.....
is situated at Room/Flat No....., Name of Building.....
.....Municipal No. of Building....., $\frac{\text{Ward}}{\text{Locality}}$ .....
Road....., Village....., post office.....
.....,taluka.....has been registered as a dealer under the Bombay Sales Tax Act, 1946. The business is—

*wholly
mainly
partly
partly
partly

This dealer has additional places of business and warehouses at the addresses† specified below :—

Additional places of business :—

Warehouses :—

Sales of other dealers to this dealer will be free of tax in the case of—

(*a*) goods certified as purchased for the purpose of resale or for the packing of goods to be sold ; or

(*b*) goods included in any classes of goods specified in the following list when certified as purchased for the purpose of use in the manufacture of goods for sale :—

List.

* * * * * *

The following classes of goods are manufactured for sale :—

Seal of the
Sales Tax Officer. .....

Dated ..... Sales Tax Officer.

The Sales Tax Officer will sign against the last entry at the time of issuing the certificate and against any subsequent excisions or additions.

---

* State here whether business is wholly agriculture, horticulture, mining, wholesale, distribution, retail distribution, catering, etc. or a combination of any two or more.

†Give all the particulars of addresses as in paragraph 1 above.

MO-1 Bk H 160—70*a*

FORM IV.

Alphabetical List of Registered Dealers.

(*See* Rule 10.)

District .....

(Arranged according to the initial letter of the name of the dealer.)

Serial No.	Dealer's name.	Taluka / Village/Town and Post Office / Ward.	Road.	Building and Room/Flat No.	Registration certificate.		Remarks.
					Number	Date.	
1	2	3	4	5	6	7	8

FORM V.

List of Registered Dealers topographically arranged.

(*See* Rule 10.)

District.....

Taluka / Village/Town and Post Office / Ward.	Road.	Building and Room/Flat No.	Name of the dealer.	Nature of business.	Language in which the dealer maintains his accounts.	Registration.	
						Number.	Date.
1	2	3	4	5	6	7	

FORM V-A.

**Application for cancellation of registration under section 8-A of the Bombay Sales Tax Act, 1946.*

(*See* Rule 13-A.)

To

The Sales Tax Officer,

.....

I....., carrying on the business known as..... .....holding a certificate of registration bearing number ..... whose only/chief place of business in the district of ..... is situated at.....P. O. .....
(full address).

hereby apply for the cancellation of the said certificate of registration under

†sub-section (*5*) of section 8-A of the Bombay Sales Tax Act, 1946.

†sub-section (*6*) (*b*) of section 8 of the Bombay Sales Tax Act, 1946.

I $\frac{\text{import}}{\text{do not import}}$ goods for sale.

I $\frac{\text{manufacture and process the following}}{\text{do not manufacture or process any}}$ goods for sale :—

My gross turnover, and my turnover in respect of goods imported during the past three years, and for the current year up to now for all my places of business in the State of Bombay are as under :—

Period.	Gross turnover.	Value of imports.
19 –19	..	
19 –19	..	
19 –19	..	

From 1st April 19

to.....

[Here state any grounds in support of the application.]

I.....do hereby declare that what is stated herein is true to the best of my knowledge and belief.

Place..... Signature .....‡

Date..... Status .....

* A separate application must be made to each Sales Tax Officer who has granted a certificate of registration to the dealer.

† Delete whichever is not applicable.

‡ To be signed by the proprietor of the business, or, on his behalf, by a partner of the firm or by the principal officer managing the business.

FORM V-O.

(*See* Rule 10-A.)

Declaration under Section 16-A.

I/We, ... of ..... carrying on the business(es) known as..... at.....and other places in the State of Bombay as the guardian/trustee or.....on behalf of $\frac{\text{who am/are}}{\text{which is}}$ the manager of the Hindu undivided family $\frac{\text{Association, club or society}}{\text{firm or Company}}$ known as.....and who am/are which is liable to pay the tax under the Bombay Sales Tax Act, 1946, do hereby declare that I.....Mr.....who is member/partner/manager/Director of the said family/Association, Club or Society/Firm or Company, shall be deemed to be the Manager of the said business(es) at all places within the State of Bombay for the purpose of the said Act, and the said Mr. .....shall at all times comply with the provisions of the said Act and the rules made thereunder :—

Place — Signature

Date — Status

Place — Signature

Date — Status

Place — Signature

Date — Status

Place — Countersignature of person nominated .....

Date

Status.....

The declaration shall be signed in the case of—

(*i*) a Hindu Undivided family, by its manager,

(*ii*) an association, club or soceity, by its President or Chairman and the Secretary,

(*iii*) a firm, by the partners having a total share of not less than 50 per cent.

(*iv*) a private limited company, by all its members,

(*v*) a public limited company, the Managing Director or the Chairman of the Directors and countersigned by the person nominated.

FORM VI.

Return of Sales Tax payable by a Dealer.

(*See* Rules 17 and 18.)

(Separate returns should be submitted to each Sales Tax Officer in whose jurisdiction a dealer has a place or places of business.)

Return of Sales Tax payable for the quarter ending on the.....

day of.....

Name of the dealer .....

Address of the dealer .....

Dealer's Registration number .....

Gross turnover in respect of—

Rupees.

1. Sale of goods during the quarter.....

Less—

2. (*i*) Cost of freight, delivery or installation on sales made during the quarter, when separately charged to customer.
   (*ii*) Cash discount allowed during the ..... quarter when separately shown.
   (*iii*) Value of goods returned within three months (rule 5-B) .....

Turnover ...

Less—

3. Deductions under section 6 (*3*) Rule I on account of sales effected during the quarter—
   (*i*) Under sub-clause (*i*)—goods exempted under section 7 .....
   (*ii*) Under sub-clause (*ii*)—specified goods sold to registered dealers .....
   (*iii*) Under sub-clause (*iv*)—(*a*) under rule 5-A (1) (*viii*) .....
   (*b*) Under other clauses of rule 5-A (1) .....

Balance (A) ...

4. Balance (A) includes sales and supplies as under :—

(*a*) (1) Goods not specified in Schedule I and other than Bullion and Specie :—

(*i*) Despatched to places notified under the proviso to section 6 (*1*).....

.....

(*ii*) Remainder not so despatched .....

(2) Bullion and Specie :—

(*i*) Despatched to places notified under proviso to section 6 (*1*).....

(*ii*) Remainder not so despatched .....

(*b*) Goods specified in Schedule I :—

(*i*) Despatched to places notified under the proviso to section 6 (*1*).....

.....

(*ii*) Remainder not so despatched .....

4-A. Calculation of taxable turnover and tax payable thereon—

(*a*) *General tax*—

(1) Goods not specified in Schedule I and other than Bullion and Specie :—

Rupees.

(*i*) Item 4 (*a*) (1) (*i*) above is .....
Less 1/65th part .....
Balance taxable .....
Tax at the rate of one-quarter of an anna in the rupee .....Rs.

Rupees.

(*ii*) Item 4 (*a*) (1) (*ii*) above is .....Rs.
Less 1/33rd part .....
Balance .....

Add—

(1) Prices of goods utilised for purposes other than those specified in certificate of registration.....
(2) Value of stocks under sections 18 and 18-A.....
Total taxable turnover .....
Tax at the rate of one-half of an anna in the rupee .....Rs.

(2) Bullion and Specie—

Rupees.

(*i*) Item 4 (*a*) (2) (*i*) above is .....

Less 1/8th per cent. .....
Balance taxable .....

Tax payable at 1/8th per cent.....Rs. .....

Rupees.

(*ii*) Item 4 (*a*) (2) (*ii*) above is .....
Less 1/4th per cent. .....
Balance .....

Add—

(*i*) Prices of goods utilised for purposes other than those specified in certificate or registration.....
(*ii*) Value of stocks under sections 18 and 18-A .....
Total taxable .....

Tax payable at 1/4th per cent. .....Rs. .....

(*b*) *Special Tax*—

Rupees.

(*i*) Item 4 (*b*) (*i*) above is .....
Less 1/33rd part .....
Balance taxable .....
Tax at the rate of one-half of an anna in the rupee ....
.....Rs. .....

(*ii*) Item 4 (*b*) (*ii*) above is .....
Less 1/17th part .....
Balance .....

Add—

(*i*) Prices of goods utilised for purposes other than those specified in certificate of registration.....
(*ii*) Value of stocks under sections 18 and 18-A .....
Total taxable .....

Tax at the rate of one anna in the rupee .....Rs. .....

4-B. (*i*) Total amount of tax payable .....Rs. .....

(*ii*) Penalty on above at 3/4th per cent. per month during which default in paying tax continues .....Rs. .....
(*iii*) Gross amount of tax and penalty payable .....
.....Rs. .....

5. Amount, if any, credited by refund adjustment order.....
.....Rs. .....

6. Net Tax payable. .....Rs. .....

7. Tax paid, under chalan number .....dated .....
(The chalan should be attached to this return.)

The above statements are true to the best of my knowledge and belief.

Date.....19 . Signature .....

FORM VI-A.

[*Deleted.*]

FORM VII.

Notice under Section 10 of the Bombay Sales Tax Act, 1946.

(*See* Rule 18/28.)

To

.....(dealer).

.....(address) Registration No. if any.

You are required to submit a return(s) within (one calendar month) of the receipt of this notice for the quarter ending.....day of..... 19 , in Form VI which is enclosed and to pay the tax due according to the return(s) within the said period into the Government Treasury and furnish the receipted treasury chalan to me along with your return.

Seal.

(Signed) .....

Designation .....

Date.....

(Failure without sufficient cause to submit a return(s) as required by section 10 or submission of a false return(s) renders a dealer liable to prosecution under section 24 of the Act.)

FORM VIII.

Certificate issued to a Dealer when no Sale effected by him is liable to Tax under the Bombay Sales Tax Act, 1946.

(*See* Rule 20.)

Whereas.....(dealer). (Registration number.....) of District.....has shown to my satisfaction that no sales effected by him are liable to tax under the Bombay Sales Tax Act, 1946, it is hereby certified that the said ..... dealer) is not required to furnish any return in Form VI appended to the Bombay Sales Tax Rules, 1946, in respect of the year ending ..... day of 19.....

Seal.

(Signed) ....

Designation .....

Date..... ....

Renewals.

Renewed on.	Renewed till.	Signature and designation of Renewing Officer.

FORM IX.

Register of Certificates issued in Form VIII.

(*See* Rule 20.)

Dealer's name.	Dealer's address.	Registration Number.	Date of issue of certificate in Form VIII.	Renewals of Certificate in Form VIII.										
				19	19	19	19	19	19	19	19	19	19	
				Date of application.	Date of renewal.	Date of application.	Date of renewal.	Date of application.	Date of renewal.	Date of application.	Date of renewal.	Date of application.	Date of renewal.	Remark
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Note.—The Sales Tax Officer shall initial against the date of issue and renewal of every certificate.

FORM X.

Chalan.

(*See* Rule 22.)

THE BOMBAY SALES TAX ACT, 1946

XIII—Other Taxes and Duties—D-Other Items—Sales Tax.

Chalan of tax* penalty composition money* paid to.....

Treasury/Sub-treasury
Branch of the Imperial Bank of India, for the quarter ending .....
Reserve Bank of India.

By whom tendered.	Name and address of the dealer on whose behalf money is paid and registration number.	Payment on account of.	Amount (to be entered in figures).
1	2	3	4
			Rs. a. p.
		(*a*) Total Sales Tax payable	
		(*b*) Penalty under sectin 12 (*3-A*)	
		(*c*) Penalty under section 11 (*5*)	
		(*d*) Composition money	

Total :—Rs. ..... Rupees.....
(in words)

.....

Signature of Dealer or depositor.

Dated .....

* Enter Tax, Penalty and composition money separately.

For Use In The Treasury.

1. Received payment of Rs. ..... (Rupees .....
(in figures) (in words)

.....)

2. Date of entry .....

Treasurer. Accountant. Treasury Officer.
Agent or Manager.

FORM X-A.

Notice for payment of Tax due according to a Dealer's Return under Section 10 or Statement under rule 26-A (3).

(*See* Rule 22-A.)

To
.....(dealer of) .....(address)

Registration No. .....

WHEREAS the return under section 10/statement under rule 26-A (3) for the quarter ended.....has been furnished by you (strike out the clause not applicable) without a receipted copy of the chalan showing payment of the amount of tax Rs.....which is due according to the return/statement (strike out the clause not applicable) with a receipted copy of a chalan showing payment of only Rs. as against the amount of tax of Rs. which is due according to the return/statement without payment of penalty at ¾ per cent. for each month during which default in payment of tax continued, which will be Rs. .....up to 19 .....

You are hereby directed to pay the sum of Rs.....(in words Rupees.....) into the Government Treasury at.....on or before (date) .....and to produce the receipted copy of the chalan in proof of payment before me on a date not later than the.....day of..... 194 , failing which the said sum of Rs.....will be recoverable from you as an arrear of land revenue.

Seal.

(Signed) .....
Sales Tax Officer.

Dated .....

FORM XI.

Collection Register.

(*See* Rule 23.)

Name and Registered No. of dealer.	Address of dealer.	Quarter Number. I II III IV	Amount of tax payable according to return.	Amount paid.	Date of payment and treasury chalan No.
1	2	3	4	5	6

Serial No. of entry in Form XII.	Serial No. of entry in Form XV.	Period of assessment		Date of issue of notice in Form XIII or Form XIV.	Date of issue of notice in Form XVII.
		From	To		
7	8	9	10	11	12

Balance paid after assessment.	Date and Treasury Chalan Number.	Serial No. of entry in Form XII.	Amount refunded.	No. and Refund Payment Order or Refund Adjustment.	Remarks.
13	14	15	16	17	18

FORM XII.

Progressive Collection Register.

Month .....

(*See* Rule 24.)

Serial No.	(*a*) Chalan No. (*b*) Refund Adjustment Order No. (*c*) Recovered by Collr. Ref. No.	(*a*) Date of payment. (*b*) Date of Order. (*c*) Date of Recovery.	Registration certificate No.	Name of the dealer.	AMOUNT PAID. General Tax.			
					$\frac{1}{2}$ anna.	$\frac{1}{4}$ anna.	$\frac{1}{4}$ per cent.	$\frac{1}{8}$ per cent.
1	2	3	4	5	6			

AMOUNT PAID—*contd.*								
Special Tax.		Total tax payable.	Penalty under section.		Composition money under section 26.	Total.	Remarks.
1 anna.	$\frac{1}{2}$ anna.		11 (*5*)	12 (*3A*)			
7		8	9		10	11	12

FORM XII-A.

(*See* Rule 26-A.)

To

The Sales Tax Officer,

I.....the holder of Registration Certificate No.....carrying on the business known as.....whereof the only/ chief place of business within the jurisdiction of the Sales Tax Officer,..... .....in the district of.....is situated at Room/Flat No.....Name of Building..... Municipal No. of Building.....Ward/Locality..... .....Road.....Village..... Post Office.....Taluka.....

do hereby apply for permission to compound the general tax payable by me under clause (*a*) of section 6 (*1*) of the Bombay Sales Tax Act, by paying the lump sums determined in accordance with rule 26-A of the B. S. T. Rules.

2. The nature of my business is.....

.....

3. My gross turnover during the year 19 -19 was Rs..... and that during.....months of the current year from 1st April 19 to.....was Rs.....

4. I do hereby undertake that I shall regularly furnish statements in Form XII-B and pay the amounts due accordingly by the due dates prescribed under section 10 of the Act.

[Here state reasons.]

I solemnly declare that the above statements are true to the best of my knowledge and belief.

Date.....19 . Signature.....

FORM XII-B.

(*See* Rule 26-A.)

Statement under Rule 26-A for the Quarter ended the.....day of.....19

Name of the dealer. .....

Address of the dealer. .....

Dealer's Registration No. .....

Part I.—Calculation of lump sum in lieu of general tax.

1. Particulars of goods purchased other than those specified in Schedule I and Bullion and Specie during the period from..... to.....

Serial No.	Class of goods.	Quantity.	Price.
1	2	3	4
			Rs.
		Total ..	

Rupees.

Less—

2. (*i*) Cash discount allowed during the quarter when separately shown .....
(*ii*) Value of goods returned within 3 months (Rule 5-B) ..

Net purchases ..

Less—

3. Deduction under section 6 (*3*) Rule I in respect of goods sold during the period .....
(*i*) Under sub-clause (*i*) sales of goods exempted under section 7 .....
(*ii*) Under sub-clause (*ii*) specified goods sold to registered dealers .....
(*iii*) Under sub-clause (*iv*)—(*a*) under rule 5-A (1) (*viii*).... .....
(*b*) Under other clauses of rule 5-A (1).....

Balance (X) ..

4. *Add*—

(*i*) Ten per cent. of balance (X).....

(*ii*) .....per cent. of balance (X) .....

5. Total ..

5A. Item 5 includes sales or supplies of goods as under:—

(*i*) Despatched to places notified under proviso to section 6 (*1*) .....

(*ii*) Remainder not so despatched .....

Total ..

6. Amount payable in respect of—

(*i*) Item 5A (*i*) (1/64th part) Rs. .....

(*ii*) Item 5A (*ii*) (1/32nd part) Rs. .....

7. Gross turnover of Bullion and Specie .....

(*a*) (*i*) Cost of freight or delivery when separately charged ***Rupees.***
.....

(*ii*) Cash discount allowed when separately shown .....

(*iii*) Value of goods returned within 3 months (Rule 5-B)....
.....

Net Turnover .. Rs. .....

(*b*) Deductions under section 6 (*3*), Rule 1, in respect of goods sold during the period :—

(*i*) Under sub-clause (*ii*)—specified goods sold to the registered dealers.....

(*ii*) Under sub-clause (*iv*)—(*a*) under rule 5A (1) (*viii*) ....
.....

(*b*) Under other clauses of rule 5A (1) .....

BALANCE.....(X) .....

(*c*) Balance (X) includes sales or supplies of goods as under :—

(*i*) despatched to places notified under proviso to section 6 (*1*)
.....

(*ii*) Remainder not so despatched .....

(*d*) Amount payable in respect of :—

Rupees.

(*i*) Item 7 (*c*) (*i*) above is .....
Less ⅛ per cent. .....
Balance Taxable .....
Tax payable at ⅛ per cent. ..... Rs. .....

Rupees.

(*ii*) Item 7 (*c*) (*ii*) above is .....
Less ¼ per cent. .....
Balance .....

Add—

(*i*) Prices of goods utilised for purposes other than those specified in certificate of registration .....
(*ii*) Value of stocks under sections 18 and 18A .....
Total Taxable .....
Tax payable at ¼ per cent. ..... Rs. .....

PART II.—Calculation of Special Tax.

Rupees.

8. Gross turnover in respect of sale of goods specified in Schedule I during the quarter .....

Rupees.

Less—

9. (*i*) Cost of freight, delivery or installation on sales made during the quarter, when separately charged to customer .. ..

(*ii*) Cash discount allowed during the quarter when separately shown .....

(*iii*) Value of goods returned within 3 months (Rule 5-B) ....

Turnover ..

Less—

10. Deductions under section 6 (*3*), Rule 1, on account of sales effected during the quarter—

(*a*) under sub-clause (*ii*) specified goods sold to registered dealers .....

(*b*) under sub-clause (*iv*) (1) under Rule 5-A (1) (*viii*) ....

(2) Under other clauses of Rule 5A (1) .....

Balance (A)

11. Balance (A) includes sales and supplies as under :—
(*i*) despatched to places notified under proviso to section 6 (*1*) .....
(*ii*) Remainder not so despatched.....

Total .....

12. Calculation of special tax payable :—

Rupees

(*i*) Item No. 11 (*i*) above is .....Rs. .....
Less 1/33rd part .....
Balance Taxable .....
Tax at the rate of half of an anna in the rupee..... Rs.....

(*ii*) Item 11 (*ii*) above is .....
Less 1/17th part .....
Balance .....

Add—
(*i*) Price of goods utilised for the purposes other than specified in the certificate of registration .....Rs. .....

Rupees

(*ii*) Value of stocks under sections 18 and 18A .....
Total taxable turnover .....

Tax at the rate of one anna in the rupee.....Rs.....

13. Total amount payable as lump sum for General Tax and Special Tax—
Part I, Item 6 (*i*).
Part I, Item 6 (*ii*).
Part I, Item 7 (*d*) (*i*).
Part I, Item 7 (*d*) (*ii*).
Part II, Item 12 (*i*).
Part II, Item 12 (*ii*)

14. Total amount payable as lump sum for general tax and as special tax shown in Part I and Part II .....

15. Amount, if any, credited by Refund Adjustment Order .. ..

16. Net amount payable.

17. Amount paid under Chalan No..... dated.....(the chalan should be attached to this return).

The above statements are true to the best of my knowledge and belief.

.....
Signature.

Dated.....19 .

FORM XII-C.

(*See* Rule 26-A.)

To

The Sales Tax Officer,

.....

I.....holder of Registration Certificate No.....carrying on the business known as..... whereof the only/chief place of business within the jurisdiction of the Sales Tax Officer,..... in the district of.....is situated at Room/Flat No.....Name of building..... .....Ward/Locality ..... Road.....Village.....Post office .....Taluka.....do state that I have been permitted by the.....to compound the general tax payable by me under clause (*a*) of section 6 (*1*) by paying lump sums under rule 26-A. I do hereby apply for permission to pay the general tax payable by me in future with effect from.....in accordance with sub-section (*3*) of section 6 for the following reasons :—

[Here state reasons.]

My total purchases during the current year for.....months from 1st April to.....were Rs.....and my gross turnover during the same period was Rs.....

I solemnly declare that the above statements are true to the best of my knowledge and belief.

Date..... Signature..... .....

FORM XIII.

Notice under Section 11 (2) of the Bombay Sales Tax Act, 1946.

(*See* Rule 27.)

To

(Name) .....

(Address) .....

Registration No.....

Whereas I desire to satisfy myself that the returns furnished by you in respect of the period from ..... 19 ..... to .....19... are correct and complete, you are hereby directed to *attend in person/or by* an agent and to *produce or cause to be produced any evidence on which you rely in support of the said returns

at ..... (place) on ..... (date)

at..... (time)

Seal

(Signed) .....

Designation .....

Date.....

*Strike out whichever is not required.

FORM XIV.

Notice under Section 11 (4) (5) of the Bombay Sales Tax Act, 1946.

(*See* Rule 28.)

To

(Name) .....

(Address) .....

Registration No. if any .....

*Whereas being a registered dealer you have not furnished by the prescribed date returns in respect of the period, ...

*Whereas being liable to pay tax under the Bombay Sales Tax Act, 1946, in respect of the period ..... you have wilfully failed to apply under section 8 of the said Act for registration.

You are requested to attend in person or by an agent at ..... (place) on ..... (date) at ..... (time) and show cause as to why you should not be assessed to tax in respect of the said period† and in addition to a penalty under sub-section (5) of section 11 of the said Act and produce such evidence as you wish.

Seal

(Signed) .....

Designation .....

Date .....

*Strike out whichever inapplicable.

†Delete if inapplicable.

FORM XV.

Register of Cases instituted under Section 11 of the Bombay Sales Tax Act, 1946.

(*See* Rule 29.)

Serial No.	Name of the dealer. / Registration No.	Period under assessment.	Date of issue of Form XIII or XIV	Form XVII.			Amount of tax assessed.
				Date of issue.	Date fixed for payment.		
					(*a*) General Tax.	(*b*) Special Tax.	
1	2	3	4	5	6		7

Amount and penalty imposed, if any.	Amount paid before assessment.	Balance demanded in Form XVI	Amount paid after assessment before requisition is sent to Collector.	Date(s) of payment.	Tax, as modified on appeal/revision.	
					(*a*) General Tax.	(*b*) Special Tax.
8	9	10	11	12	13	

Penalty as modified on appeal/revision.	Amount for which requisition is sent to Collector.	Serial No. in the certificate Register.	Amount recovered through Collector.	Date of recovery.	Remarks.
14	15	16	17	18	19

FORM XVI.

Form of Order of Assessment under Section 11 of the Bombay Sales Tax Act, 1946.

(*See* Rule 30.)

District .....

Registration No. .....

1. Year of assessment.....period of assessment .....

2. Name and address of the dealer .....

3. Location of places of business .....

4. (*i*) Account books produced .....

   (*ii*) Method of accounting .....

	As in dealer's Return.		As determined under section 11.	
	Turnover.	Tax.	Turnover.	Tax.
5. Gross turnover—				
6. Deductions under section 6 (*3*) Rule 1—				
(*i*) Value of the goods exempted under section 6 (*3*), Rule 1 (*i*).				
(*ii*) Value of goods sold to registered dealers.				
(*iii*) (1) Value of goods despatched or removed under Rule 5A (*1*) (*viii*).				
(2) Value of goods exempted under other clauses of Rule 5A (*1*).				
7. Balance *A*				
8. Calculation of tax—				
I. For Part of *A* relating to goods other than those specified in Schedule I and bullion and specie :—				
(*i*) Despatched to places notified under proviso to section 6 (*1*)				

	As in dealer's Return.		As determined under section 11.	
	Turnover.	Tax.	Turnover.	Tax.
	Rs.	Rs.	Rs.	Rs.
Less —1/65th part				
Balance taxable				
Tax at the rate of $\frac{1}{4}$ anna in the rupee				
(*ii*) Remainder not so despatched				
Less 1/33rd part				
Balance				
Add—				
(*i*) Price of goods utilised for purposes other than those specified in the certificate of registration.—				
(*ii*) Value of stocks under sections 18 and 18A.				
Total taxable				
Tax at the rate of $\frac{1}{2}$ anna in the rupee				
II. For part of *A* relating to bullion and specie—				
(*i*) Despatched to places notified under proviso to section 6 (*I*).				
Less— $\frac{1}{8}$ per cent.				
Balance Taxable.				
Tax at the rate of $\frac{1}{8}$ th per cent.				
(*ii*) Remainder not so despatched.				
Less— $\frac{1}{4}$ per cent.				
Balance				

	As in dealer's Return.		As determined under section 11.	
	Turnover.	Tax.	Turnover.	Tax.
	Rs.	Rs.	Rs.	Rs.
Add—				
(*i*) Price of goods utilised for purpose other than those specified in the certificate of registration.				
(*ii*) Value of stocks under sections 18 and 18A.				
Total Taxable ...				
Tax at the rate of $\frac{1}{4}$th per cent. ...				
III. For part of *A* relating to goods specified in Schedule I—				
(*i*) Despatched to places notified under proviso to section 6 (*i*).				
Less—1/33rd part ...				
Balance taxable ...				
Tax at the rate of $\frac{1}{2}$ anna in the rupee.				
(*ii*) Remainder not so despatched.				
Less—1/17th part ...				
Balance ...				
Add—				
(*i*) Price of goods utilised for purpose other than those specified in the certificate of registration.				
(*ii*) Value of stocks under sections 18 and 18A.				
Total Taxable ...				
Tax at the rate of 1 anna in the rupee.				
9. Total tax payable ...				
10. Penalty payable under section 12 (3) (*a*).				
11. Total amount of tax and penalty payable.				

	As in dealer's Return.		As determined under section 11.	
	Turnover.	Tax.	Turnover.	Tax.
	Rs.	Rs.	Rs.	Rs.
12. Amount already paid with Return.				
13. Net balance due ...				
14. Assessment order ...				

Seal.

(Signed).....

(Designation).....

Dated .....

FORM XVI-A.

Form of Order of Assessment under Section 11 of the Bombay Sales Tax Act, 1946, and Rule 26-A.

(*See* Rule 30.)

District.....

Registration No.....

1. Year of assessment..... Period of assessment.....

2. Name and address of the dealer.....

3. Location of place of business.....

4. (*a*) Account books produced.....

   (*b*) Method of accounting.....

5. Section and sub-section under which assessment made.....

	As in the dealer's return.		As determined under section 11.	
	Turnover.	Tax.	Turnover.	Tax.
	Rs.	Rs.	Rs.	Rs.
6. Calculation of lump sum payable under rule 26-A—				
(*i*) Value of goods purchased other than those specified in Schedule I and bullion and specie.				

	As in dealer's Return.		As determined under section 11.	
	Turnover.	Tax.	Turnover.	Tax.
	Rs.	Rs.	Rs.	Rs.
(*ii*) *Less* : Deductions—				
(*a*) Value of goods exempted under section 6 (*3*) Rule 1 (*i*).				
(*b*) Value of goods sold to registered dealers.				
(*c*) (1) Value of goods despatched under rule 5-A.				
(2) Value of goods sold under other clauses of rule 5-A (*i*).				
Balance (*X*) ...				
(*iii*) *Add*—10 per cent. of Balance (*X*). ...				
(*iv*) *Add*— per cent. of Balance (*X*) ...				
(*v*) Total on which lump sum is payable (*A*).				
(*vi*) Portion *A* relates to Sales and Supplies of goods as under :—				
(*a*) despatched to places notified under proviso to section 6 (*i*).				
(*b*) Remainder not so despatched.				

7. Amount of tax payable in respect of—

Item 6 (*vii*) (*a*) at 1/64th part. Rs.....

Item 6 (*vii*) (*b*) at 1/32nd part. Rs. .....

8. (*a*) Bullion and Specie—

(*i*) Total value of the goods sold ...

(*ii*) Cash discount allowed during the quarter when separately shown.

	As in dealer's Return.		As determined under section 11.	
	Turnover.	Tax.	Turnover.	Tax.
	Rs.	Rs.	Rs.	Rs.
(*iii*) Value of goods returned within 3 months (rule 5-B).				
Balance ...				
(*b*) Deductions under section 6 (*3*) Rules 1 in respect of goods sold during the period.				
(*i*) Under sub-clause (*ii*) specified goods sold to registered dealers.				
(*ii*) Under sub-clause (*iv*) (1) under rule 5-A (1) (*viii*).				
(2) Goods sold under other clauses of rule 5-A (*i*).				
Balance ...			*X*	
(*c*) Balance (*X*) includes sales or supplies of goods as under—				
(*i*) Despatched to places notified under the proviso to section 6 (*i*).				
(*ii*) Remainder not so despatched.				
(*d*) Amount payable in respect of—				
(*i*) Despatched to places notified under proviso to section 6 (*1*).				
Less $\frac{1}{8}$ per cent. ...				
Balance taxable ...				
Tax at the rate of $\frac{1}{8}$th per cent.				
(*ii*) Remainder not so despatched.				
Less $\frac{1}{4}$ per cent. ...				
Balance ...				

	As in the dealer's return.		As determined under section 11.	
	Turnover.	Tax.	Turnover.	Tax.
	Rs.	Rs.	Rs.	Rs.
Add—				
(*i*) Price of goods utilised for purpose other than those specified in the certificate of registration.				
(*ii*) Value of stocks under sections 18 and 18-A.				
Total Taxable ..				
Tax at the rate of ¼th per cent.				
Total tax payable as lump sum in lieu of General Tax.				
9. Gross turnover of goods specified in Schedule I.				
10. *Less*—				
(*i*) Under sub-clause (*ii*) specified goods sold to registered dealers.				
(*ii*) Under sub-clause (*iv*) (1) under rule 5-A (1) (*viii*) (2) under other clauses of rule 5-A (1).				
11. Balance A ..				
12. Balance A includes sales and supplies as under :—				
(*i*) Despatched to places notified under the proviso to section 6 (*1*).				
(*ii*) Remainder not so despatched ..				
13. Calculation of the special tax payable.				
(*i*) Item No. 12 (*i*) above.				
Less 1/33 part.				
Balance Taxable.				
Tax payable at the rate of half an anna in the rupee.				
(*ii*) Item No. 12 (*ii*) is				
***Less* 1/17th part,**				
Balance,				

	As in dealer's return.		As determined under section 11.	
	Turnover.	Tax.	Turnover.	Tax.
	Rs.	Rs.	Rs.	Rs.
Add—				
(*i*) Price of goods utilised for purpose other than those specified in the certificate of registration.				
(*ii*) Value of stocks under sections 18 and 18-A.				
Total taxable turnover. ...				
Tax at the rate of one anna in the rupee.				
Tax payable as Special Tax ...				
14. Total amount assessed including lump sum under Rule 26-A and Special Tax.				
15. Amount of penalty payable—				
(*i*) under section 12 (3*A*) ...				
(*ii*) under section 11 (*5*) ...				
16. Total due ...				
17. Amount already paid with return ...				
18. Net balance due ...				
19. Assessment order ...				

Seal.

(Signed) .....

Dated.....19

Designation.....

FORM XVII.

Final Notice of Assessment under Section 12 of the Bombay Sales Tax Act, 1946.

(*See* Rule 31.)

To

.....(dealer) of.....

.....(address) Registration No. .....

1. *In continuation of the notice in Form XIII/XIV served on you on the ..... day of ..... 19.....

*With reference to your petition of appeal/revision dated the .... day of ..... 19 before the

Assistant Commissioner,
Deputy Commissioner of Sales Tax,
Commissioner of Sales Tax, ...
Sales Tax Tribunal,

(*i*) The amount of tax payable by you has been finally assessed at Rs. ..... as shown in the table below :—

	Rate of Tax.	Taxable turnover.	Tax assessed.	Amount paid.	Balance due.
	1	2	3	4	5
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
(*a*) General tax for sales of,					
(*i*) Goods other than those specified in Schedule I and Bullion and Specie.					
¼ anna					
½ anna					
(*ii*) Bullion and Specie					
⅛th per cent.					
¼th per cent.					
Total General Tax	..				
(*b*) Special tax, for sales of goods specified in Schedule I.					
½ anna					
1 anna					
Total Special Tax payable	..				
Amount of tax	..				

*Strike out whichever not applicable.

(*ii*) The penalty payable by you under section 12 (*3A*) for default in paying tax up to the ..... has been determined at Rs. .....

(*iii*) A penalty of Rs. ..... has also been imposed on you under sub-section (*5*) of section 11.

2. You are hereby directed to pay the sum of Rs. ..... (Rupees .....) (as shown in the table below) plus a further penalty of 3/4 per cent. on Rs. ..... for every month during which the amount remains unpaid after the (end of month in which assessment is made), into the Government treasury at ..... on or before (date) ..... and to produce the receipt in proof of the payment before the undersigned not later than the ..... day of ..... 19 ..... failing which the said sum of Rs. .....(Rupees .....) together with the penalty as specified above will be recoverable from you as an arrear of land revenue.

3. Any appeal against the assessment must be presented to

*Assistant Commissioner of Sales Tax
Deputy Commissioner of Sales Tax
Commissioner of Sales Tax
Sales Tax Tribunal

....., under section 21 of the Bombay Sales Tax Act, 1946, in the manner prescribed by the Bombay Sales Tax Rules, 1946, within sixty days from the passing of the order of assessment. The order of assessment was passed on the ..... 19 .

Tax payable.	Amount Assessed	Amount paid	Balance Due
Penalty under section 12 (*3A*)			
Penalty under section 11 (*5*)			
Total			

Seal.

Dated .....

Signed .....

Designation .....

*Strike out whichever not applicable.

FORM XVII-A—[*Deleted.*]

FORM XVIII—[*Deleted.*]

FORM XIX.

Application for Refund of Sales Tax under Section 13 of the Bombay Sales Tax Act, 1946.

(*See* Rule 35.)

To

The Commissioner,

.....

I,....., carrying on the business known as.....bearing registration certificate number .....whose only/chief place of business in the district of.....is, situated at .....P. O....., pray for a refund of Rs.....being the amount of excess tax paid by me $\frac{\text{*in cash}}{\text{by Refund Adjustment Order}}$ payable at the..... $\frac{\text{Treasury}}{\text{Sub-treasury}}$

1. Period of asses sment for which refund is claimed .....

	General tax	Special
	Rs.	Rs.
2. Amount of tax already paid on.....under chalan number		
3. Amount of tax finally assessed		
4. Amount of refund claimed		

5. Grounds of refund .....

I, ..., the applicant named in the above application do hereby declare that what is stated herein is true to the best of my knowledge and belief.

Dated ..... Signature .....

*Strike out whichever is in applicable.

MO-V Bk H 160—72

FORM XX

Refund Payment Order.

[*See* Rule 37.]

Book No. Voucher No. Refunds.	Book No. Voucher No. Refunds.	Book No. Voucher No. Refunds.
Counterfoil Order for the refund of sales tax.	Order for the refund of sales tax. (Payable at the Government Treasury within one month of the date of issue).	Order for the refund of sales tax (Payable at the Government Treasury within one month of the date of issue.)
Refund payable to—	To the Treasury Officer,	To the Treasury Officer,
Registration Certificate No.	.....	.....
Assessment Record No.	1. Certified that with reference to the assessment record of ..... bearing Registration Certificate number	1. Certified that with reference to the assessment record of ..... bearing Registration Certificate number .....
Date of Order directing refund—	For the period from 19 , to 19 , ... a refund of Rs. ..... is due to	For the period from 19 , to 19 ..... a refund of Rs. ..... is due to
Amount of refund.	.....	.....
Number in collection register showing the collecttion of amount regarding which refund is made.	2. Certified that the amount of Sales Tax concerning which this refund is allowed has been duly credited to the Government Treasury.	2. Certified that the amount of Sales Tax concerning which this refund is allowed has been duly credited to the Government Treasury.
(Signed) ..... Designation ... . Dated	3. Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.	3. Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.
Signature of the recipient of the Voucher.	4. Please pay to ..... the sum of Rs. ..... (in figures) (Rupees.....) (in words)	4. Please pay to ..... the sum of Rs. ..... (in figures) (Rupees.....) (in words)
Date of encashment in the Government Treasury.	Date	Date .....
	(Signed)	(Signed) .....
	Designation	Designation .....
	Date of encashment in the Government Treasury.	Date of encashment in the Government Treasury.
	Date .....Place	Date .....Place .....
	Pay rupees .....only.	Pay rupees .....only.
	The .....19 . Treasury Officer.	The .....19 . Treasury Officer.
	Received payment. Claimant's signature.	Received payment. Claimant's signature.

FORM XXI.

Refund Adjustment Order.

(*See* Rule 38.)

Book No. .....

Voucher No. ....

19 19 Refunds.

To

.....

.....

1. Certified with reference to the assessment records of the dealer (Name)..... ..... bearing registration certificate number .... for the period from 19 to 19 a refund of Rs. .....is due to (Name) ....

2. Certified that the tax concerning which this refund is allowed has been credited to the Treasury.

3. Certified that no refund order regarding the sum in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.

4. This refund will be adjusted towards the amount of sale-tax due from the said dealer for the ..... 19 -19 , or any subsequent quarter. The dealer shall attach this Order to the return to be furnished by him for the quarter against which the adjustment is desired.

(Signed) .....

Seal.

Designation .....

Date .....

FORM XXII.

Register of Applications for Refund of Sales Tax.

(*See* Rule 41.)

Serial No.	(*i*) Date of application for refund. (*ii*) Date of order of assessment or where an appeal was preferred the date of passing of order by the appellate authority. (*iii*) Period of assessment for which refund is claimed.	Name of the applicant and his registration number.	Address of the applicant.	Amount of refund applied for.
1	2	3	4	5

Amount, if any, ordered to be refunded and the name and designation of the officer allowing the refund.	Method of payment.	No. and date of issue of Refund Payment Order or Refund Adjustment Order and signature of the officer issuing the order.	Date for encashment or adjustment.	Period of assessment towards which the adjustment is made.
6	7	8	9	10

FORM XXIII.

Notice under Section 15 (1) of the Bombay Sales Tax Act, 1946.

(*See* Rule 42.)

To

(Name) .....

(Address) .....

Registration No., if any .....

You are required, under sub-section (*1*) of section 15 of the Bombay Sales Tax Act, 1946, to produce *before me the following documents and accounts and/to furnish me with the following information at ..... on .....

(place) before (date).

at (time) .....

.....

.....

Seal.

(Signed) .....

Designation .....

Date .....

*Strike out whichever is not required.

FORM XXIV.

Form of Appeal against an Order of Assessment or Penalty under Section 11 of the Bombay Sales Tax Act, 1946.

(*See* Rule 45.)

To

The .....

.....

The ..... day of 19

Date of order appealed against .....

Name and designation of the officer who passed the order .....

Period of assessment from ..... to .....

	Rs.
Amount of general tax assessed	
Amount of special tax assessed	
Amount of penalty imposed under section 11 (*5*) ..	
Total ..	

The petition of.....
carrying on the business known as.....
bearing registration certificate number.....whose only/
chief place of business in the district of.....is
situated at....., Post Office.....sheweth
as follows :—

1. Under the Bombay Sales Tax Act, 1946, your petitioner has been assessed for a taxable turnover of Rs.....for the general tax and a taxable turnover of Rs.....for the special tax for the period from .....to.....

2. Under sub-section (*5*) of section 11 of the Bombay Sales Tax Act, 1946, a penalty of Rs.....has been imposed on your petitioner.

3. The notice of demand is attached hereto.

4. A certified copy of the order appealed against is attached.

5. Your petitioner has paid all tax assessed and penalty imposed under the order appealed against by treasury Chalan number.....dated the.....19 .

6. Your petitioner's gross turnover, taxable turnover and penalty payable under section 12 (*3-A*) according to the provisions of the Act, of the business places situated in the District of....., for the period from..... to.....were as under :—

General Turnover.....
Taxable turnover subject to :—
(*a*) Gross Tax at the rate of—
(*i*) half anna in the rupee.....
(*ii*) quarter anna in the rupee.....
(*iii*) $\frac{1}{4}$ per cent.....
(*iv*) $\frac{1}{8}$ per cent.....
(*b*) Special tax at the rate of—
(*i*) one anna in the rupee.....
(*ii*) half anna in the rupee.....

7. Such turnover was the whole turnover of your petitioner during the quarter. Your petitioner had no other turnover either taxable or otherwise during the said period.

8. Your petitioner has made a return of his turnover to the office of..... .....under section 10 of the Act and has complied with all the terms of the notice served on him by the.....under section 11 of the Act.

9. Enter here the grounds on which you rely for the purpose of this appeal.

10. Your petitioner, therefore, prays that he may be assessed accordingly or that he may be declared not to be chargeable under the Act or that the assessment may be cancelled and/or remanded to.....for re-assessment or that the order of the.....imposing a penalty under section 11 (*5*) of Rs.....upon your petitioner may be set aside.

Your petitioner.....named above, does hereby declare that what is stated herein is true to the best of his knowledge and belief.

(Signed).....
(To be signed by the appellant or by an agent duly authorised in writing in this behalf by the appellant.)

Note.—Strike out whichever is not required.

FORM XXV.

Form of Application for Revision under Section 22 of the Bombay Sales Tax Act, 1946.

[*See* Rule 48.]

To

The .....

The.....day of.....19 .

Date of order against which the application for revision is submitted.....

Name and designation of the officer who passed the order.....

Period of assessment from.....to.....

	Rs.
Amount of general tax assessed	
Amount of special tax assessed	
Amount of penalty imposed under section 11 (*5*)	
Total ..	

The petition of.....carrying on the business known as.....bearing registration certificate number.....whose only/chief place of business in the district of.....is situated at....., Post Office.....sheweth as follows :—

1. Under the Bombay Sales Tax Act, 1946, your petitioner has been assessed foı a taxable turnover of Rs .....for the general tax and a taxable turnover of Rs.....for the special tax for the period from.....to.....

2. Under sub-section (*5*) of section 11 of the Bombay Sales Tax Act, 1946, a penalty of Rs.....has been imposed on your petitioner.

3. The notice of demand is attached hereto.

4. A certified copy of the order against which the petition for revision is submitted is attached.

5. Your petitioner has paid all tax assessed and the penalty imposed under the order sought to be revised hereby, by treasury Chalan number..... dated, the.....19 .

6. Your petitioner's gross turnover, taxable turnover and penalty payable under section 12(*3A*) according to the provisions of the Act, of the business places situated in the district of.....for the period from..... to.....were as under :—

	Rs.
Gross Turnover	
Taxable Turnover subject to—	
(*a*) General tax at the rate of—	
(*i*) half anna in the rupee.....	
(*ii*) quarter anna in the rupee.....	
(*iii*) ¼ per cent.....	
(*iv*) ⅛ per cent.....	
(*b*) Special tax at the rate of—	
(*i*) one anna in the rupee.....	
(*ii*) half anna in the rupee.....	

7. Such turnover was the whole turnover of your petitioner during the quarter. Your petitioner has no other turnover either taxable or otherwise during the said period.

8. Your petitioner has made a return of his turnover to the office of..... ..... under section 10 of the Act and has complied with all the terms of the notice served on him by the..... under section 15 of the Act.

9. Enter here the grounds on which you rely for the purpose of this revision.

10. Your petitioner, therefore, prays that he may be assessed accordingly or that he may be declared not to be chargeable under the Act or that the assessment may be cancelled and/or remanded to..... for reassessment or that the order of the..... imposing a penalty under section 11 (5) of Rs..... upon your petitioner may be set aside.

Your petitioner.....named above, does hereby declare that what is stated herein is true to the best of his knowledge and belief.

(Signed).....

(To be signed by the petitioner by an agent duly authorised in writing in this behalf by the petitioner.)

Note.—Strike out whichever is not required.

FORM XXVI.

Letter to a Dealer when it is proposed to pass an Order which affects him prejudicially under Section 22 of the Bombay Sales Tax Act, 1946.

(*See* Rule 49.)

To

.....(dealer)

of.....Registration No.....

Whereas it is proposed to pass an order to the effect mentioned below, you are hereby informed that if you wish to prefer any objection against such order you

should attend either personally, or by agent duly authorised for the purpose at the office of the undersigned at..... on the..... .. day of .....19 .

Gist of the order proposed to be passed :—

Seal.

(Signed).....

Designation..... .....

Date.. .....

FORM XXVI-A.

Notice under the proviso to section 23A (1) of the Bombay Sales Tax Act, 1946.

(*See* Rule 50-A.)

To

Name ... .

(Address) .....

Registration No., if any ....

WHEREAS it appears that in the $\frac{\text{order}}{\text{decision}}$ No..... dated .....

$\frac{\text{passed}}{\text{given}}$ by.....for the period from.....

to.....in your case, there is the following mistake, namely :—

AND WHEREAS it is proposed to rectify the mistake as stated below, which will have the effect of $\frac{\text{enhancing the tax,}}{\text{reducing the amount of a refund,}}$ you are hereby given notice under $\frac{\text{the proviso to sub-section (1) of section 23A}}{\text{sub-section (2) read with the proviso to sub-section (1) of section 23A}}$ of the Bombay Sales Tax Act, 1946, that if you wish to prefer any objection against the proposed rectification, you should attend either personally or by agent duly authoised for the purpose at ..... at ..... on.....the day of.....19 .

Gist of the rectification proposed to be made :—

Seal.

(Signed) .....

Dated.....19 . Designation .....

FORM XXVII.

Register of Complaints and Prosecutions.

(*See* Rule 54.)

Serial Number.	Dealer's name, address and registration number.	Date of report.	Date of sanction of prosecution.	Designation of officer sanctioning prosecution.	Offence charged.	Date of order for payment of composition money.	Authority making the order for payment of composition money.	Amount of composition money ordered to be paid.
1	2	3	4	5	6	7	8	9

Amount of composition money paid (if any) and date of payment with treasury chalan number.	Court before which complaint is lodged.	Date on which complaint is lodged.	Date of Court's final order.	Nature of Court's final order.	Sentence awarded by Court (if any).	Order passed by the appellate authority.	Remarks.
10	11	12	13	14	15	16	17

FORM XXVIII.

Order directing Acceptance of Composition Money levied under Section 26 of the Bombay Sales Tax Act, 1946.

(*See* Rule 55.)

To

The Officer-in-charge of the Government Treasury
at.....

Whereas in accordance with the provision of section 23 of the Bombay Sales Tax Act, 1946, I have agreed to accept by way of composition the sum of Rs. ..... (in figures)
(Rupees..... (in words))
from.....(dealer) of.....
(address), you are hereby requested to receive the said sum on my behalf and to place it to the credit of the Consolidated Fund of the State " XIII-Other Taxes and Duties—D-Other Items—Sales Tax ", and to return two receipted chalans to the aforesaid dealer.

Seal.

(Signed).....

Dated.....19 .

Designation.....

MEMORANDUM No.....dated.....19 .

Copy forwarded to .....
for information with reference to his application dated the.....19 .
He is directed to submit a copy of the receipted chalan/money-order acknowledgement to the Sales Tax Officer..... and to report compliance to the undersigned by the.....19 .

(Signed).....

Seal.

Designation.....

MEMORANDUM No. .....dated.....19 .

Copy forwarded to the Sales Tax Officer, for information and necessary action.

(Signed).....

Seal.

Designation.....

APPENDIX A.

S. 4 (4) Bombay Sales Tax Tribunal Regulations, 1948.

G. N., F. D., No. 6513/33-S.T., dated 6th August 1948 (B. G., Pt. IV-B, p. 659).

The following regulations made by the Tribunal constituted under section 4 of the Bombay Sales Tax Act, 1946 (Bom. V of 1946), read with the Bombay Sales Tax (Repeal and Re-enactment) Act, 1948 (Bom. XXIV of 1948), in exercise of the powers conferred on it by sub-section (*4*) of the said section 4 and with the previous sanction of the Government of Bombay, are hereby published as required by sub-section (*5*) of the said section 4 :—

REGULATIONS.

CHAPTER I.

General.

1. *Short title.*—These regulations may be called the Bombay Sales Tax Tribunal Regulations, 1948.

2. *Definitions.*—In these regulations, unless there is anything repugnant in the subject or context,—

(*a*) " Act " means the Bombay Sales Tax Act, 1946, read with the Bombay Sales Tax (Repeal and Re-enactment) Act, 1948 ;

(*b*) " appeal " means a memorandum of appeal to the Tribunal filed under section 21 of the Act ;

(*c*) " application for revision " means an application for revision made to the Tribunal under section 22 of the Act ;

(*d*) " application for reference " means an application made under section 23 requiring the Tribunal to refer to the High Court any question of law ;

(*e*) " Form " means a form appended to these regulations ;

(*f*) " Government agent " means an officer or pleader appointed by Government to receive on its behalf notices issued by the Tribunal and generally to appear, act and plead on its behalf in all proceedings before the Tribunal ;

(*g*) " legal representative " means a person who in law represents the estate of a deceased person and includes any person decided by the Tribunal to represent the deceased person in the proceedings pending before the Tribunal, unless and until a competent court has decided otherwise ;

(*h*) " pleader " means a pleader as defined in section 2 (*15*) of the Code of Civil Procedure, 1908 ;

(*i*) " President " means the President of the Tribunal ;

(*j*) " Registrar " means the person who is for the time being discharging the functions of the Registrar of the Tribunal ;

(*k*) " Rules " means the Bombay Sales Tax Rules, 1946, and the word " rule " shall be construed accordingly ;

(*l*) " Tribunal " means the Tribunal constituted under section 4 of the Act ;

(*m*) Words and expressions used but not defined in these regulations shall have the meanings assigned to them in the Act and the Rules.

CHAPTER II.

Sittings and office hours.

3. *Place of hearing.*—(1) The headquarters of the Tribunal shall be at Bombay.

(2) All appeals and applications for revision and reference shall ordinarily be heard at Bombay :

Provided that the Tribunal may, by reason of the great number of such appeals or applications in respect of any area or for any other reason, hear them at any other convenient place in the State of Bombay.

(3) Sufficient notice about the sitting of the Tribunal outside Bombay shall be given by publication on the notice board of the Tribunal and in any two newspapers having circulation at the place where the sitting is to be held.

4. *Notice of date of hearing.*—The Registrar shall, with the approval of the President, arrange for the sittings of the Tribunal for hearing the appeals and applications for revision and reference and publish the days fixed for the hearing thereof on the notice board of the Tribunal sufficiently in advance.

5. *Office hours.*—The office of the Tribunal shall observe the same office hours as the other offices of the State Government. It shall remain closed on Sundays and such holidays as may be declared by Government for such offices.

CHAPTER III.

Presentation, registration and admission of appeals and applications.

6. *Presentation of appeals and applications.*—(1) An appeal or an application for revision or reference shall be presented in person by the appellant or applicant, as the case may be, or by his pleader or duly appointed agent to the Registrar during office hours or sent to him by registered post.

(2) When such appeal or application is presented by a pleader or an agent, other than Government agent whose appointment as such agent has been notified in the *Official Gazette*, it shall be accompanied by a letter of authority appointing him as such.

(3) Every such appeal or application shall be made in accordance with the provisions of the Act, the Rules and these regulations and shall be accompanied by the fees prescribed under the Rules.

(4) An appeal shall be accompanied by a duplicate copy of the chalan showing that the tax, with penalty, if any, has been paid.

(5) An application for reference shall clearly set out the question of law required to be referred to the High Court and the manner in which it arises and give concisely the reasons for urging that the Tribunal has ignored it or wrongly decided it. Every such application when made by a dealer shall be accompanied by the fee prescribed under sub-section (*1*) of section 23 of the Act.

(6) Every appeal or application shall be accompanied by one certified copy and two uncertified copies of the order complained of and by two copies of the appeal or application, unless the production of any such copy is dispensed with by the President.

(7) Every appeal or application by a dealer shall specify the name and address of the appellant or the applicant and specify the Government of Bombay as the respondent or the opponent, as the case may be. Where Government is the appellant or the applicant, the name and address of the respondent or the opponent, as the case may be, shall be specified in the appeal or application, so far as they can be ascertained.

7. *Registration of appeals and applications.*—(1) On receipt of an appeal or an application for revision or reference, the Registrar shall endorse on it the date of its receipt. The Registrar shall, as soon as possible, examine it and see—

(*i*) that the person presenting it has authority to do so ; and

(*ii*) that it conforms with all the provisions of the Act, the Rules and these regulations.

If the Registrar is satisfied on these points, he shall cause it to be registered in the appropriate register maintained under regulation 8.

(2) If the Registrar finds that the appeal or application presented to him does not conform with any of the said provisions or is not accompanied by the requisite fees, he shall make a note on the appeal or application to that effect and may call upon the party concerned or his pleader or his agent to remedy the defect within a period of 7 days of the receipt of notice to do so. The Registrar may, for good and sufficient cause, extend the period for the purpose of remedying the defect, provided that if the extension of more than seven days in the aggregate is sought for, the Registrar shall place the matter before the President and obtain his orders in that behalf.

(3) If the defect is remedied within the period allowed under sub-regulation (2), the Registrar shall cause the appeal or application, as the case may be, to be registered in the appropriate register.

(4) If the party concerned or his pleader or his agent fails to remedy the defect within the said period the Registrar shall make his report to the Tribunal and, with the approval of the President, fix a date for the hearing, of which due notice shall be given to the party or his pleader or his agent.

(5) On the date so fixed, the Tribunal shall go through the relevant papers, hear the party, or his pleader or his agent, if present and pass suitable orders directing that the appeal or application be registered or rejecting it. Where the appeal or application is rejected, the Tribunal shall record its reasons for doing so.

(6) When an appeal or application has been ordered to be registered under this regulation the Registrar shall see that it is registered as soon as practicable and in any case not later than seven days from the date of the order requiring it to be registered.

8. *Maintenance of Registers.*—The Registrar shall maintain separate registers for—

(*i*) appeals in Form A ;

(*ii*) applications for revision in Form B ; and

(*iii*) applications for reference in Form C.

9. *Intimation of registration to the Commissioner.*—When any appeal or application has been registered under regulation 7, the Registrar shall, as soon as may be, send an intimation thereof in Form D to the Commissioner calling for the record and proceedings relating to such appeal or application, unless the papers are already in the office of the Tribunal.

10. *Admission.*—(1) On receipt of the record and proceedings of the appeal or application, as the case may be, the President shall go through the papers and if he is of the opinion that there is substance in the appeal or application, he shall admit it.

(2) If the President is of the opinion that there is no substance in such appeal or application, he shall direct that it be placed before the Tribunal for preliminary hearing on a date fixed by him of which notice shall be given to the appellant or applicant, as the case may be, or to his pleader or his agent.

(3) A notice under sub-regulation (2) shall declare that if the parties do not appear before the Tribunal either in person or through a pleader or an agent on the date mentioned in the notice, the appeal or application, as the case may be, shall be heard and decided *ex-parte*.

(4) On the date so fixed the Tribunal shall, after hearing the appellant or applicant, as the case may be, or his pleader or his agent, pass orders either admitting the appeal or application or dismissing it. Where the appeal or application is dismissed, the Tribunal shall record its reasons for doing so.

(5) Where the appellant or applicant or his pleader or his agent, as the case may be, is absent on the date fixed for hearing, the Tribunal may dismiss the appeal or application or pass such orders as it deems just and proper.

CHAPTER IV.

Hearing, Adjournment and Judgment.

11. *Notice to respondent or opponent.*—After any appeal or application has been admitted a notice shall be delivered or sent by post to the respondent or opponent calling upon him to appear before the Tribunal on the date specified in the notice. The notice shall also declare that if he does not appear before the Tribunal either in person or through a pleader or an agent on the date specified in the notice or on any subsequent date to which the hearing may be adjourned, the Tribunal shall hear and decide the appeal or application *ex-parte*.

12. *Procedure at the hearing.*—On the date fixed or on any other day to which the hearing may be adjourned, the appellant or applicant or his pleader or his agent, shall ordinarily be heard first in support of his appeal or application. The respondent or the opponent or his pleader or his agent shall, if necessary, be heard next and in such case the appellant or applicant or his pleader or his agent shall be entitled to reply.

13. *Hearing in the absence of parties.*—(1) If, on the day fixed for hearing or on any other day to which the hearing may be adjourned, the appellant or applicant does not appear either in person or through his pleader or his agent when the appeal or application is called for hearing, the Tribunal may dismiss the appeal or application or may decide it on merits, after hearing the respondent or opponent or his pleader or his agent, if present.

(2) If, on the day fixed for hearing or on any other day to which the hearing may be adjoured, the respondent or opponent does not appear either in person or through his pleader or his agent when the appeal or application is called for hearing, the Tribunal may decide the same on merits, after hearing the appellant or applicant or his pleader or his agent, if present.

14. *Restoration of appeals and applications decided ex-parte.*—If any of the parties was absent at the date of the hearing, either preliminary or final, and the appeal or application was heard and decided *ex-parte,* the party concerned may apply for a restoration of the appeal or application and if the party satisfies the Tribunal that he had no notice of the date of the hearing or that he was prevented by any sufficient cause from appearing when the appeal or application was called for hearing, the Tribunal may restore the appeal or application to its file, provided that where the other party had appeared in the appeal or application, such party shall be given notice and an opportunity of being heard before the order for restoration of the appeal or application is made.

15. *Fresh evidence and witnesses.*—(1) No party to an appeal or application for revision or reference shall be entitled to adduce fresh evidence, whether oral or documentary, before the Tribunal. The Tribunal may accept documents tendered by a party or call for them, if it is of opinion that they are necessary for deciding the appeal or application: provided that the other party shall in that case be entitled to produce rebutting evidence.

(2) If the Tribunal is of opinion that any witness should be examined, it may, instead of examining him before itself, ask the Commissioner to have him examined by the Assistant Commissioner of Sales Tax or the Sales Tax Officer of the area from which the appeal or application is received and submit his deposition.

(3) Where fresh evidence has been adduced under sub-regulation (1) or a witness has been examined, as provided in sub-regulation (2), the parties, may, if they so desire, address the Tribunal on points arising out of the fresh evidence or the deposition of the witness.

16. *Adjournment.*—The Tribunal may on such terms as it thinks fit, and at any stage adjourn the hearing of any appeal or application.

17. *Procedure in case of death of one of several appellants or applicants or of sole appellant or applicant.*—If an appellant or applicant dies while the appeal or application is pending and it cannot be proceeded with unless his legal representative is made a party to the appeal or application, the Tribunal shall adjourn further proceedings to enable his legal representative to appear and apply for being made a party. If the legal representative fails to do so within ninety days from the date on which the appellant or applicant died, the appeal or the application shall abate as regards the deceased and if he be the sole appellant or applicant the appeal or application shall be dismissed. Otherwise, it shall be proceeded with as regards the remaining appellants or applicants.

18. *Procedure in case of death of one of several respondents or opponents or of sole respondent or opponent.*—If a respondent or opponent dies while the appeal or application is pending and it cannot be proceeded with unless his legal representative is made a party to the appeal or application, the appellant or the applicant shall apply to the Tribunal for making the legal representative of such respondent or opponent a party to the appeal or application within ninety days from the date on which the respondent or opponent died. If the appellant or applicant fails to do so, the appeal or application shall abate as regards the deceased. If the deceased be the sole respondent or opponent, the appeal or application shall be dismissed. Otherwise, it shall be proceeded with as regards the remaining respondents or opponents.

19. *No abatement by reason of death after hearing.*—Notwithstanding anything contained in regulations 17 and 18, there shall be no abatement by reason of the death of any party, between the conclusion of the hearing and the pronouncing of the judgment, but the judgment may in such case be pronounced notwithstanding the death and shall have the same force and effect as if it had been pronounced

before the death took place. No legal representative need be made party in such case.

20. *Determination of legal representative.*—If a question arises in any appeal or application whether a person is or is not the legal representative of a deceased party, such question may be determined by the Tribunal in a summary way after taking evidence, if necessary.

21. *Procedure in case of assignment.*—In any case where the business of a dealer who is a party to an appeal or application before the Tribunal is, during the pendency of it, assigned or devolved wholly or in part to or upon some other person, the appeal or application may, by leave of the Tribunal, be continued by or against such person.

22. *Procedure in case of insolvency.*—If a dealer, who is a party to an appeal or application, becomes insolvent and his estate becomes vested in the assignee or receiver, the latter may, by leave of the Tribunal, be made a party to the appeal or application.

23. *Abatement or dismissal for failure of legal representative, etc., to apply in time may be set aside.*—A person claiming to be the legal representative of a deceased appellant or applicant or the assignee or receiver of an insolvent appellant or applicant may apply within sixty days from the date of abatement or dismissal of the appeal or application to have the abatement or dismissal set aside and if it is proved to the satisfaction of the Tribunal that he was prevented by sufficient cause from appearing within time, the abatement or dismissal shall be set aside by the Tribunal and the appeal or application be proceeded with.

24. *Benches.*—(1) The President shall have power to constitute benches from among the members of the Tribunal, including himself, to hear any appeal or application. Every appeal, application for revision or application for reference shall be heard by a bench :

Provided that any interlocutory application during the hearing of such appeal or application may be heard by a single member of the bench.

(2) Such benches shall consist of two or more members, including the President. Where a bench consists of three members, the opinion of the majority shall prevail and decision shall be in accordance with the opinion of the majority. Where a bench consists of two members and if the two members differ, the appeal or application shall be referred for hearing to the third member who was not party to the original decision.

25. *Pronouncement of judgment.*—(1) When the hearing of an appeal or application is complete, the Tribunal shall pronounce its judgment forthwith or shall fix a date for the same. Such date shall be notified on the notice board of the Tribunal.

(2) Every judgment of the Tribunal shall be in writing.

26. *Unanimous or majority judgment.*—Where the judgment is unanimous, it shall be signed and dated by all the members in open court. Where it is a judgment of the majority, it shall be similarly signed and dated by the members forming the majority. The dissenting member shall also write his judgment and record his opinion on the point or points on which he dissents.

27. *Certain matters to be specified in the judgment.*—The Tribunal shall, in its judgment, state at the end, whether the appeal or application is dismissed or allowed wholly or in part and mention the relief, if any, granted to the appellant applicant.

28. *Judgment to contain statement of case to High Court.*—In its judgment on an application for reference, the Tribunal shall give a concise but clear statement of the facts leading to the application and shall formulate with precision the question of law to be referred to the High Court for decision.

29. *Costs.*—(1) The costs of the appeal or application shall be in the discretion of the Tribunal.

(2) In its final order the Tribunal shall state who shall bear the costs and in what proportion, if any.

(3) A bill of costs shall be drawn up by the Registrar in Form E, and attached to the judgment.

30. *Supply of certified copies of judgment to Commissioner and other party.*—A certified copy of every judgment of the Tribunal shall be forwarded to the Commissioner as soon as practicable. A certified copy of it shall also be supplied free of cost and without application to the other party to the appeal or application.

CHAPTER V.

Miscellaneous.

31. *Copies of documents on payment of fees.*—(1) Any party to the appeal or application before the Tribunal may apply to the Registrar for a certified copy of any document (including the judgment) in the record of the appeal or application to which he is a party.

(2) The application shall be accompanied by deposit of an amount to cover the cost of preparing copies according to the following scale of copying fees, namely :—

(*a*) for the first 200 words or less—	
English	12 as.
Vernacular	6 as.
(*b*) For every additional 100 words or fraction thereof—	
English	6 as.
Vernacular	3 as.

A uniform extra fee of Re. 1 shall be charged on an application for copies required urgently. The amount calculated according to the above scale shall be retained by the Registrar as copying fees and the surplus amount, if any, deposited by the party shall be refunded to him at the time of supplying the copy : provided that the party shall, if the amount deposited by him is not sufficient to cover copying fees, pay the deficit before taking delivery of the copy.

(3) If the Registrar feels any doubt about the propriety of granting a copy of any such document, he shall place the application before the President and act in accordance with the orders of the President.

(4) Persons who are not parties to an appeal or application may be supplied with a copy of any such document only under the orders of the President and on payment of the copying fees.

32. *Forms of notices.*—Forms F to J with suitable modifications shall be used for the purpose of the notices to be issued by the Tribunal.

33. *Service of notices on Government.*—Notices required to be served on Government shall be served on Government agent and pending his appointment on the Commissioner.

34. *Service of notices in general.*—(1) The notices required to be issued to the parties under the Act or these regulations shall be served in the manner provided in rule 51, subject to the modification that the words " by post " in the said rule shall mean by registered post with acknowledgment due. An acknowledgment containing the signature of the addressee or h s pleader or his agent or an endorsement by the postal authorities to the effect that the notice was refused by the addressee shall, unless the contrary is proved, be deemed to be sufficient to hold that the notice was duly served.

(2) Where the Tribunal is satisfied that the addressee is evading service or that it is not possible to serve the notice in the ordinary way, it may direct that a copy of the notice should be affixed on its notice board and another copy on the outer door or some other conspicuous part of the dealer's office or place of business last notified by the dealer.

FORM A.

(*See* Regulation 8.)

THE SALES TAX TRIBUNAL, BOMBAY.

Register of Appeals.

Serial No.	Names of parties and their pleaders or agents, if any.	Date of the decision of the Commissioner.	Date of filing the appeal.
1	2	3	4

Date of appearance of the respondent, his pleader or his agent.	Date of decision by the Tribunal.	Final order passed by the Tribunal.	Whether decided unanimously or by majority.	Remarks.
5	6	7	8	9

FORM B.

(*See* Regulation 8.)

THE SALES TAX TRIBUNAL, BOMBAY.

Register of Applications for Revision.

Serial No.	Names of parties and their pleaders or agents, if any.	Date of the decision of the Commissioner.	Date of filing the application.
1	2	3	4

Date of appearance of the opponent, his pleader or his agent.	Date of decision by the Tribunal.	Final order passed by the Tribunal.	Whether decided unanimously or by majority.	Remarks.
5	6	7	8	9

FORM C.

(*See* Regulation 8.)

THE SALES TAX TRIBUNAL, BOMBAY.

Register of Applications for Reference.

Serial No.	Names of parties and their pleaders, or agents, if any.	Date of the original decision of the Tribunal.	Date of filing the application.
1	2	3	4

Substance of the application.	Date of the order of the Tribunal on the application.	The order passed by the Tribunal.	Whether passed unanimously or by majority.	Remarks.
5	6	7	8	9

FORM D.

(*See* Regulation 9.)

BEFORE THE SALES TAX TRIBUNAL OF THE STATE OF BOMBAY.

Appeal / Application No. of 19 .

Appellant. / Applicant.

versus

Respondent. / Opponent.

To

The Commissioner of Sales Tax,
Bombay.

Please take note that the abovenamed appellant / applicant has filed an appeal / application for revision / application for reference before the Tribunal against your decision in appeal / application No. of 19 (of your file). You are requested to send the record and proceeding of the above appeal / application with all practicable despatch.

Given under my hand and the seal of the Tribunal.

(Date).

By order,

Seal.

Registrar.

FORM E.

(*See* Regulation 29.)

BILL OF COSTS (TO BE ATTACHED TO THE JUDGMENT.)

Sales Tax Tribunal Appeal / Application No. of 19 .

Appellant. / Applicant.

versus

Respondent. / Opponent.

For the Appellant. / Applicant.	For the Respondent / Opponent.

Prepared by

Clerk.

(Date)

By order,

Examined by

Clerk.

Seal.

Registrar.

FORM F.

(*See* Regulation 32.)

BEFORE THE SALES TAX TRIBUNAL OF THE STATE OF BOMBAY.

Appeal / Application No. of 19 .

Appellant. / Applicant.

versus

Respondent. / Opponent.

To

The abovenamed Appellant. / Applicant.

You have filed an appeal / application for revision / reference against the order of the Commissioner of / the Tribunal in the Sales Tax, Bombay, in appeal/application No. of 19 of his file. / abovementioned appeal/application. It does not comply with provisions of the Bombay Sales Tax Act, 1946, and the rules and regulations made thereunder in the following respects :—

2. You are hereby required to remedy the defects within 7 days of the receipt of this notice by you. If you fail, the matter will be placed for orders before the Tribunal.

Given under my hand and the seal of the Tribunal.

(Date). By order,

Seal.

Registrar.

FORM G.

(*See* Regulation 32.)

BEFORE THE SALES TAX TRIBUNAL OF THE STATE OF BOMBAY.

Appeal / Application No. of 19

Appellant. / Applicant.

versus

Respondent. / Opponent.

To

The abovenamed Appellant. / Applicant.

Take notice that the appeal / application for revision / reference filed by you against the decision of / the order of the the Commissioner of Sales Tax, Bombay, in Appeal/Application No. of Tribunal in the abovementioned Appeal/Application. 19 , of his file has been placed before the Tribunal for orders as it is defective as already intimated to you. The Tribunal will hear the matter on . If you want to be heard, you should be present at the time of the hearing in person or through duly appointed pleader or agent. If you fail to do so, the Tribunal will pass suitable orders in your absence.

Given under my hand and the seal of the Tribunal.

(Date). By order,

Seal.

Registrar.

FORM H.

(*See* Regulation 32.)

BEFORE THE SALES TAX TRIBUNAL OF THE STATE OF BOMBAY.

Appeal / Application No. of 19 .

Appellant. / Applicant.

versus

Respondent. / Opponent.

To

The abovenamed Appellant. / Applicant.

Take notice that the above Appeal / pplica ion for revision / reference has been set down for

hearing by the Tribunal on to decide whether the appeal/application should be admitted or not, and that you should attend on that day personally or through your duly appointed pleader or agent. On your failure to do so, the Tribunal will hear and decide the appeal/application *ex parte*.

Given under my hand and the seal of the Tribunal.

(Date). By order,

Seal. Registrar.

FORM I.

(*See* Regulation 32.)

BEFORE THE SALES TAX TRIBUNAL OF THE STATE OF BOMBAY.

Appeal/Application No. of 19 .

Appellant./Applicant.

versus

Respondent./Opponent.

To

The abovenamed Respondent/Opponent.

Take notice that the abovenamed Appellant/Applicant has filed an Appeal/Application for revision/reference before this Tribunal against the decision of the Commissioner of Sales Tax, Bombay, in Appeal/against the order of the Tribunal in the above mentioned Appeal/Application Application No. of 19 of his file, and that the Tribunal has fixed as the date for hearing. The Tribunal will hear it on that day or on a subsequent date to which it may adjourn it, after notifying the date on the notice board.

If you do not appear on the above date or dates, personally or through duly appointed pleader or agent the Tribunal will hear and decide the appeal *ex parte*.

Given under my hand and the seal of the Tribunal.

(Date). By order,

Seal. Registrar.

FORM J (GENERAL).

(*See* Regulation 32.)

BEFORE THE SALES TAX TRIBUNAL OF THE STATE OF BOMBAY

Appeal / Application No. of 19 .

Appellant. / Applicant.

versus

Respondent. / Opponent.

To

The

This is to give you notice that

Given under my hand and the seal of the Tribunal.

(Date).

By order,

Seal.

Registrar.

Bombay, 19